5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND (CONT'D)				
OTIS & COMPANY				
Signal cabinet, 10 lines, and associated equipment. Equipped for 10 lines	Lot	1	$95.51	$ 96.00
Material				96.00
Installation labor				36.00
Installation material				1.00
W. E. Co. Engineering				7.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 142.00
PLAIN DEALER PUBLISHING CO. (DISPLAY ADV.DEPT) Superior & E. 6th Street.				
Apparatus and associated equipment for 1 position, 30 line intercepting desk, equipped for 30 lines (Desk owned by subscriber)	Lot	1	763.77	764.00
Material				$ 764.00
Installation labor				283.00
Installation material				11.00
W. E. Co. Engineering				57.00
Freight and cartage				8.00
Contingencies				8.00
Total				$ 1,131.00
PLAIN DEALER PUBLISHING CO. (City Editor Office) Superior & E. 6th Street				
Apparatus and associated equipment for 9 sections, 1 position, 10 line order table. Equipped for 10 lines, 9 positions (Table owned by subscriber.	Lot	1	826.75	827.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND (CONT'D)				
PLAIN DEALER PUBLISHING CO. (City Editor Office) (Cont'd) Superior and East 6th St.				
Material				$ 827.00
Installation labor				306.00
Installation material				12.00
W. E. Co. Engineering				62.00
Freight and cartage				8.00
Contingencies				8.00
Total				$ 1,223.00
PLAIN DEALER PUBLISHING CO. 1st Floor, Superior & E. 6th St. No. 1K order table turret, 7 sections, 30 line, double sided, and associated equipment. Equipped for 20 lines, 14 positions	Lot	1	$2,508.42	2,508.00
Material				$ 2,508.00
Installation labor				928.00
Installation material				38.00
W. E. Co. Engineering				186.00
Freight and cartage				25.00
Contingencies				25.00
Total				$ 3,712.00
WM. RAMSDELL, SON & CO.				
Apparatus and associated equipment, 2 sections, 2 positions, 20 line order table. Equipped for 10 lines and 4 positions (Table owned by subscriber)	Lot	1	273.80	274.00
Material				$ 274.00
Installation labor				101.00
Installation material				4.00
W. E. Co. Engineering				21.00
Freight and cartage				3.00
Contingencies				3.00
Total				$ 406.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND (CONT'D)				
RED TOP CAB COMPANY				
No. 1K order table turrets, 4 sections, 2 position, 30 line and associated equipment. Equipped for 17 lines, 8 positions	Lot	1	$1,452.03	$ 1,452.00
Material				$ 1,452.00
Installation labor				537.00
Installation material				22.00
W. E. Co. Engineering				109.00
Freight and cartage				15.00
Contingencies				15.00
Total				$2,150.00
SCRIPPS PUBLISHING CO. (CITY EDITOR) 9th & Rockwell Sts. Apparatus and associated equipment for 10 positions, 8 lines order table curcuits. Wiring for 10 positions, 10 lines. Keys and associated equipment mounted flush in table. (Table owned by subscriber)	Lot	1	356.23	356.00
Material				$ 356.00
Installation labor				132.00
Installation material				5.00
W. E. Co. Engineering				29.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 528.00
SCRIPPS PUBLISHING CO.(ADV. DEPT.)9th & Rockwell Sts. Apparatus and associated equipment for 13 position, 20 line order table turret. Equipped for 18 lines, 13 positions (Turret owned by subscriber)	Lot	1	1,364.84	1,365.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND (CONT'D)				
SCRIPPS PUBLISHING CO. (ADV. DEPT.) (CONT'D)				
Material				$ 1,365.00
Installation labor				505.00
Installation material				20.00
W. E. Co. Engineering				102.00
Freight and cartage				14.00
Contingencies				14.00
Total				$ 2,020.00
STANDARD OIL COMPANY East Ohio Gas Bldg. No. 1K order table turret, 3 section, 2 position, 30 line and associated equipment. Equipped for 10 lines, 6 positions	Lot	1	$824.43	824.00
Material				$ 824.00
Installation labor				305.00
Installation material				12.00
W. E. C. Engineering				62.00
Freight and cartage				8.00
Contingencies				8.00
Total				$ 1,219.00
W. P. SOUTHWORTH & COMPANY Ontario Street. No. 1K order table turrets, 3 sections, 2 position, 30 lines and associated equipment. Equipped for 15 lines, 6 positions.	Lot	1	1,009.11	1,009.00
Material				$ 1,009.00
Installation labor				373.00
Installation material				15.00
W. E. Co. Engineering				76.00
Freight and cartage				10.00
Contingencies				10.00
Total				$ 1,493.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND (CONT'D)				
W. P. SOUTHWORTH & CO. 117st & Detroit Ave. Apparatus and associated equipment, 3 sections, 2 positions, 20 line order table turrets. Equipped for 10 lines, 6 positions (Turrets owned by subscriber)	Lot	1	$ 564.95	$ 588.00
Material				$ 565.00
Installation labor				209.00
Installation material				8.00
W. E. Co. Engineering				42.00
Freight and cartage				6.00
Contingencies				6.00
Total				$ 836.00
W. P. SOUTHWORTH CO. 2032 E. 105th Street. No. 1K order table turrets, 5 sections, 2 positions, 30 line and associated equipment. Equipped for 15 lines, 10 positions	Lot	1	1,590.59	1,590.00
Material				$ 1,590.00
Installation labor				588.00
Installation material				24.00
W. E. Co. Engineering				119.00
Freight and cartage				16.00
Contingencies				16.00
Total				$ 2,353.00
D. O. SUMMERS & COMPANY Apparatus and associated equipment for 6 section, 1 position, 20 line order table turrets. Equipped for 6 lines, 6 positions (Turrets owned by subscriber)	Lot	1	703.47	703.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND (CONT'D)				
D. O. SUMMERS & CO. (CONT'D)				
Material				$ 703.00
Installation labor				260.00
Installation material				11.00
W. E. Co. Engineering				53.00
Freight and cartage				7.00
Contingencies				7.00
Total				$ 1,041.00
WM. TAYLOR SONS & CO. (CREDIT DEPT.) 630 Euclid.				
Apparatus and associated equipment, for 10 sections, 1 position, 10 line order table turrets. Equipped for 50 lines (non-multiple) 10 positions (Turrets owned by subscriber)	Lot	1	$ 879.78	880.00
Material				$ 880.00
Installation labor				326.00
Installation material				13.00
W. E. Co. Engineering				66.00
Freight and cartage				9.00
Contingencies				9.00
Total				$ 1,303.00
WM. TAYLOR SONS & CO. (8TH FLOOR) 630 Euclid.				
Apparatus and associated equipment for 6 sections, 1 position, 20 line order table turrets. Equipped for 10 lines, 6 positions. (Turrets owned by subscriber)	Lot	1	544.04	544.00
Material				$ 544.00
Installation labor				201.00
Installation material				8.00
W.E.Co. Engineering				41.00
Freight and cartage				5.00
Contingencies				5.00
Total				$ 804.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND (CONT'D)				
WM. TAYLOR SONS & CO.(5TH FLOOR) 630 Euclid.				
Apparatus and associated equipment for 6 sections, 1 position, 20 line order table turrets. Equipped for 12 lines, 6 positions (Turrets owned by subscriber)	Lot	1	$ 582.18	$ 582.00
Material				$ 582.00
Installation labor				215.00
Installation material				9.00
W. E. Co. Engineering				44.00
Freight and cartage				6.00
Contingencies				6.00
Total				$ 862.00
TELLING-BELLE VERNON CO. 3825 Cedar.				
No. 1K order table turret, 5 sections, 30 lines, double sided and associated equipment. Equipped for 16 lines, 10 positions	Lot	1	1,647.07	1,647.00
Material				$ 1,647.00
Installation labor				609.00
Installation material				25.00
W. E. Co. Engineering				124.00
Freight and cartage				16.00
Contingencies				16.00
Total				$ 2,437.00
UNION DEPOT COMPANY				
Apparatus and associated equipment for 1 section, 1 position, 20 line order table turret. 2 section, 1 position, 10 line order table turret. 2 sections, 4 position, 20 line order table turrets, equipped for 10 lines. (Turrets owned by subscriber)	Lot	1	941.64	[illegible]

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND (CONT'D)				
UNION DEPOT CO. (CONT'D)				
Material				$ 942.00
Installation labor				349.00
Installation material				14.00
W. E. Co. Engineering				71.00
Freight and cartage				9.00
Contingencies				9.00
Total				$ 1,394.00
UNION DEPOT COMPANY				
7 key cabinets (capacity 5 lines) equipped for 1 line each.	Lot	1	$ 136.78	137.00
Material				$ 137.00
Installation labor				51.00
Installation material				2.00
W. E. Co. Engineering				10.00
Freight and cartage				1.00
Contingencies				1.00
Total				$ 202.00
UNION TRUST COMPANY				
3rd floor, Union Trust Bldg. No. 1K, order table turret, 9 sections, 30 lines, single sided and associated equipment. Equipped for 12 lines, 9 positions	Lot	1	1,896.01	1,896.00
Material				$ 1,896.00
Installation labor				702.00
Installation material				28.00
W. E. Co. Engineering				142.00
Freight and cartage				19.00
Contingencies				19.00
Total				$ 2,806.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND (CONT'D)				
UNION TRUST COMPANY 4th Floor, Union Trust Bldg. Information desk, 30 line, 1 position and associated equipment. Equipped for 30 lines, 1 position.	Lot	1	$ 874.87	$ 875.00
Material				$ 875.00
Installation labor				324.00
Installation material				13.00
W. E. Co. Engineering				66.00
Freight and cartage				9.00
Contingencies				9.00
Total				$ 1,296.00
GEORGE WORTHINGTON & CO. 802 St. Clair Ave. N.E. Apparatus and associated equipment for 3 sections, 2 position, 20 line order table turrets. Equipped for 20 lines, 6 positions (Turrets owned by subscriber)	Lot	1	807.16	807.00
Material				$ 807.00
Installation labor				299.00
Installation material				12.00
W. E. Co. Engineering				61.00
Freight and cartage				8.00
Contingencies				8.00
Total				$1,195.00
WORTHINGTON-MURFEE COMPANY				
No. 1K order table turret, 1 section, 2 position, 10 line and associated equipment. Equipped for 10 lines, 2 positions	Lot	1	419.97	420.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
CLEVELAND (CONT'D)				
WORTHINGTON-MURFEE CO.(CONT'D)				
Material				$ 420.00
Installation labor				155.00
Installation material				6.00
W. E. Co. Engineering				32.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 621.00
ZEITLEMEYER COAL COMPANY				
Apparatus and associated equipment for 6 sections of 1 position, 10 line order table turrets. Equipped for 10 lines, 6 positions. (Turrets owned by subscriber)	Lot	1	$400.97	401.00
Material				$ 401.00
Installation labor				148.00
Installation material				6.00
W. E. Co. Engineering				30.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 593.00
COLUMBUS				
COLUMBUS TRANSFER COMPANY				
No. 2 order table turret, 1 section, 4 position, 40 line and associated equipment. Equipped for 10 lines, 4 positions	Lot	1	521.36	521.00
Material				$ 521.00
Installation labor				193.00
Installation material				8.00
W. E. Co. Engineering				39.00
Freight and cartage				5.00
Contingencies				5.00
Total				$ 771.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
COLUMBUS (CONT'D)				
CITIZEN PUBLISHING COMPANY				
No. 2 order table turret, 2 section, 4 position, 40 line and associated equipment. Equipped for 11 lines, 8 positions	Lot	1	$881.23	$ 881.00
Material				$ 881.00
Installation labor				326.00
Installation material				13.00
W. E. Co. Engineering				66.00
Freight and cartage				9.00
Contingencies				9.00
Total				$1,304.00
MOORES & ROSS MILK CO.				
No. 2 order table turret, 2 sections, 4 position, 40 line and associated equipment. Equipped for 11 lines, 8 positions	Lot	1	869.69	870.00
Material				$ 870.00
Installation labor				322.00
Installation material				13.00
W. E. Co. Engineering				65.00
Freight and cartage				9.00
Contingencies				9.00
Total				$1,286.00
TOLEDO				
NEW YORK CENTRAL RAILROAD (TICKET OFFICE)				
Order table turrets, 1 section, 4 position, 20 line and associated equipment. Equipped for 20 lines, 4 positions	Lot	1	769.13	769.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
TOLEDO (CONT'D)				
NEW YORK CENTRAL RAILROAD (TICKET OFFICE) (CONT'D)				
Material				$ 769.00
Installation labor				285.00
Installation material				12.00
W. E. Co. Engineering				58.00
Freight and cartage				8.00
Contingencies				8.00
Total				$1,140.00
NEW YORK CENTRAL RAILROAD (TICKET OFFICE)				
Order table turrets, 2 sections, 1 position, 20 lines, and associated equipment. Equipped for 20 lines, 2 positions	Lot	1	$ 374.57	375.00
Material				$ 375.00
Installation labor				139.00
Installation material				6.00
W. E. Co. Engineering				28.00
Freight and cartage				4.00
Contingencies				4.00
Total				$ 556.00
TOLEDO BLADE				
Order table turret, 7 sections, 1 position, 10 line, and associated equipment. Equipped for 7 lines, 7 positions	Lot	1	973.91	974.00
Material				$ 974.00
Installation labor				360.00
Installation material				15.00
W. E. Co. Engineering				93.00
Freight and cartage				10.00
Contingencies				10.00
Total				$1,442.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Items	Unit	Quantity	Unit Cost	Reproduction Cost New
SPECIAL ORDER TABLES				
TOLEDO (CONT'D)				
TOLEDO NEWSPAPER COMPANY				
Order table turrets, 8 section, 1 position, 10 lines and associated equipment. Equipped for 8 lines, 8 positions	Lot	1	$1,163.30	$1,163.00
Material				$1,163.00
Installation labor				430.00
Installation material				17.00
W. E. Co. Engineering				87.00
Freight and cartage				12.00
Contingencies				12.00
Total				$1,721.00
TOLEDO TRANSFER COMPANY				
No. 2 order table turret, 1 section, 4 position, 40 line and associated equipment. Equipped for 20 lines, 4 positions	Lot	1	576.09	576.00
Material				$ 576.00
Installation labor				213.00
Installation material				9.00
W. E. Co. Engineering				43.00
Freight and cartage				6.00
Contingencies				6.00
Total				$ 853.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
STORAGE BATTERIES AND POWER PLANTS Used in connection with non-multiple private branch exchange switchboards.				
AKRON				
Battery Groups 4 KXCS-3 Exide units (2) Battery cabinet 2-CE-69 G1 Tungar rectifier #244708 Miscellaneous items	Group	37	$ 240.15	$ 8,886.00
D-7 elements in D-7 glass jars (19) Mercury arc rectifier, type MS, 110V, 20A Battery rack, 10 cells each (2) Miscellaneous items	"	1	627.11	627.00
BARBERTON				
Battery Groups 4 KXCS-3 Exide units (2) Battery cabinet, 2-CE-69-G-1 Tungar rectifier #244708 Miscellaneous items	"	2	240.15	480.00
P.T.elements in P.T.glass jars(19) Miscellaneous items	"	1	104.94	105.00
B.T.elements in B.T.glass jars(13) Miscellaneous items	"	2	49.39	99.00
BEDFORD				
Battery Groups C.T.elements in C.T.glass jars(38) Battery cabinet Power equipment Miscellaneous items	"	1	201.20	201.00
CANTON				
Battery Groups 4-KXCS-3 Exide units (2) Miscellaneous items	"	2	36.61	73.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
STORAGE BATTERIES & POWER PLANTS Used in connection with non-multiple private branch exchange switchboards.				
CANTON (CONT'D)				
P.T.elements in P.T.glass Jars(19) Porcelain receptacles (2) 100 watt lamps (2) Battery cabinet (1) Miscellaneous items	Group	1	$ 108.68	$ 109.00
P.T.elements in P.T.glass jars(8) Battery cabinet (1) Miscellaneous items	"	1	45.59	46.00
C.T.elements in C.T.glass jars(22) Tungar rectifier #206793 (1) Battery cabinet (1) Miscellaneous items	"	1	109.23	109.00
C.T.elements in C.T.glass jars(11) Porcelain receptacles (2) 100 watt lamps (2) Miscellaneous items	"	1	23.50	24.00
No. 502 Edison-Loland battery(19) Battery cabinet (1) Miscellaneous items	"	1	97.04	97.00
CLEVELAND				
Battery Groups 6 volt Parshall unit (3) Battery cabinet Miscellaneous	"	97	64.31	6,238.00
3-KXCs-3 Exide units (3) Battery cabinet Miscellaneous items	"	3	45.72	137.00
3-KXCs-3 Exide units (2) Battery cabinet Miscellaneous items	"	2	55.29	111.00
6 volt Parshall units (3) Miscellaneous items	"	3	46.79	140.00

COMPANY WIDE APPRAISAL

5 - STATION EQUIPMENT

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
STORAGE BATTERIES & POWER PLANTS Used in connection with non-multiple private branch exchange switchboards.				
CLEVELAND (CONT'D)				
4-KXCS-3 Exide units (2) Battery cabinet Miscellaneous items	Group	1	$55.29	$ 55.00
B.T.elements in B.T.glass jars(9) Battery cabinet Miscellaneous items	"	1	30.44	30.00
C-5 elements in C-5 glass jars(19) Mercury arc rectifier M.S.20A Battery cabinet Miscellaneous items	"	1	948.73	9[illegible]
D-7 elements in D-7 glass jars(30) Battery cabinet Miscellaneous items	"	1	1,063.46	1,063.00
E-11 elements in E-11 glass jars (30) Battery cabinet Power plant Wire and cable Miscellaneous items	"	1	3,606.69	3,607.00
4 KXCS-3 Exide units (2) 3 KXCS-3 Exide units (1) Battery cabinet Miscellaneous items	"	1	83.97	84.00
6 volt Philco units (3) Battery cabinet Miscellaneous items	"	5	64.31	322.00
6 volt Philco units (3) Miscellaneous items	"	3	46.79	140.00
4-KXCS-3 Exide units (2) Tungar rectifier #244708 Battery cabinet Miscellaneous items	"	1	240.18	240.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
STORAGE BATTERIES & POWER PLANTS Used in connection with non-multiple private branch exchange switchboards.				
CLEVELAND (CONT'D)				
C.T.elements in C.T.glass jars(9) Tungar rectifier #245669 Battery cabinet Miscellaneous items	Group	1	$122.92	$ 123.00
C.T.elements in C.T.glass jars(9) Battery cabinets Miscellaneous items	"	20	39.48	790.00
C.T.elements in C.T.glass jars(8) Battery cabinet Miscellaneous items	"	3	38.85	117.00
C.T.elements in C.T.glass jars(7) Battery cabinet Miscellaneous items	"	1	35.03	35.00
C.T.elements in C.T.glass jars(19) Battery cabinets Miscellaneous items	"	5	95.23	476.00
E.T.elements in E.T.glass jars(38) Tungar rectifier #179492 Battery cabinet Miscellaneous items	"	1	366.64	367.00
4-EXCS-8 Exide units (2) Battery cabinet Miscellaneous items	"	1	86.10	86.00
COLUMBUS				
Battery Groups 4-EXCS-5 Exide units (2) Battery cabinet, 2-CE 69-G-1 Miscellaneous items	"	2	188.94	378.00
4-EXCS-11 Exide units (3) 4-EXCS-5 Exide units (1) 8-EXCS-5 Exide units (1) Battery cabinet (1) Miscellaneous items	"	1	319.87	

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
STORAGE BATTERIES & POWER PLANTS Used in connection with non-multible private branch exchange switchboards.				
COLUMBUS (CONT'D)				
4-KICS-5 Exide units (2) Miscellaneous items	Group	3	$60.46	$ 181.00
4-KICS-3 Exide units (2) Tungar rectifier #244708 Miscellaneous items	"	1	121.78	122.00
4-KICS-5 Exide units (2) Tungar rectifier #244708 Miscellaneous items	"	1	96.90	97.00
4-KICS-11 Exide units (2) Battery cabinet 2-CE-69 G-1 Miscellaneous items	"	1	212.46	212.00
C.T.elements in C.T.glass jars (11) Miscellaneous items	"	6	21.84	131.00
E-5 elements in E-5 glass jars (11) Miscellaneous items	"	1	114.01	114.00
E-5 elements in E-5 glass jars (11) Battery cabinet Miscellaneous items	"	1	242.49	242.00
P.T.elements in P.T.glass jars (11) Miscellaneous items	"	1	37.19	37.00
No. 502 Edison battery units (32) Miscellaneous items	"	1	96.10	96.00
DAYTON				
Battery Groups 4-KICS-3 Exide units (3) Tungar rectifier #244708 Miscellaneous items	"	5	91.40	457.00
4-KICS-3 Exide units (3) Miscellaneous items	"	3	36.61	110.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item		Unit	Quantity	Unit Cost	Reproduction Cost New
STORAGE BATTERIES & POWER PLANTS Used in connection with non-multiple private branch exchange switchboards,					
DAYTON (CONT'D)					
E-5 elements in E-5 glass jars (24) Mercury arc rectifier, type MS #119588 Miscellaneous items		Group	1	$417.75	$ 418.00
4-KXCS-3 Exide units Tungar rectifiers #244708 Battery cabinet 2 CE-69-G-1 Miscellaneous items	(3)	Group	2	219.88	440.00
4-KXCS-3 Exide units Tungar rectifier #244708 Miscellaneous items	(5)	"	2	125.76	253.00
4-KXCS-3 Exide units Porcelain receptacles 60 watt lamps Miscellaneous items	(3) (4) (4)	"	1	58.97	89.00
4-KXCS-3 Exide units Miscellaneous items	(3)	"	1	54.95	55.00
4-KXCS-7 Exide units Battery cabinet 2-CE-69-G-1 Miscellaneous items	(2)	"	2	188.91	378.00
4-KXCS-3 Exide units Tungar rectifier #244708 Miscellaneous items	(2)	"	1	75.27	75.00
EAST LIVERPOOL					
Battery Groups 4-KXCS-3 Exide units Miscellaneous items	(2)	"	1	54.95	55.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
STORAGE BATTERIES & POWER PLANTS Used in connection with non-multiple private branch exchange switchboards.				
KENT				
Battery Groups				
4-KXCS-3 Exide units (2)				
Tungar rectifier #244708				
Miscellaneous items	Group	1	$75.27	$75.00
LANCASTER				
Battery Groups				
P.T.elements in P.T.glass jars (20)				
Battery cabinet				
Porcelain receptacles (2)				
100 watt lamps (2)				
Miscellaneous items	Group	1	109.58	110.00
MARTINS FERRY				
Battery Groups				
B.T.Elements in B.T.glass jars(20)				
Miscellaneous items	"	1	127.72	128.00
P.T.elements in P.T.glass jars (18)				
Battery cabinet				
Porcelain receptacles (2)				
100 watt lamps (2)				
Miscellaneous items	"	1	108.88	109.00
MASSILLON				
Battery Group				
P.T.elements in P.T.glass jars (18)				
Battery cabinet				
Miscellaneous items	"	1	122.46	122.00
No. 502 Edison battery units (18)				
Miscellaneous items	"	3	55.55	167.00

B-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
STORAGE BATTERIES & POWER PLANTS Used in connection with non-multiple private branch exchange switchboards.				
MIAMISBURG				
Battery Groups				
4-KXCS-3 Exide units (2)				
Porcelain receptacles (2)				
100 watt lamps (2)				
Miscellaneous items	Group	1	$ 39.78	$ 40.8
NILES				
Battery Groups				
4-KXCS-3 Exide units (2)				
Miscellaneous items	"	2	36.31	73.0
NORTH CANTON				
Battery Groups				
4-KXCS-11 Exide units (2)				
Tungar rectifier #244706				
Battery cabinet 2-CE-69-G-1				
Miscellaneous items	"	1	249.95	250.0
PIQUA				
Battery Groups				
4-KXCS-3 Exide units (2)				
Battery cabinet				
Miscellaneous items	"	6	202.66	1,216.0
RAVENNA				
Battery Groups				
C.T.elements in C.T.glass jars (10)				
Porcelain receptacles (3)				
60 watt lamps (3)				
Miscellaneous items	"	1	23.50	24.0

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
STORAGE BATTERIES AND POWER PLANTS Used in connection with non-multiple private branch exchange switchboards.				
SANDUSKY				
Battery Groups C.T.elements in C.T.glass jars(11) Porcelain receptacles (2) 60 watt lamps (2) P.T.elements in P.T.glass jars(11) Miscellaneous items	Group	1	$60.69	$61.00
SEBRING				
Battery Groups No.502 Edison battery units (16) Miscellaneous items	"	2	88.35	177.00
SPRINGFIELD				
Battery Groups 4-KXCS-3 Exide units (2) Miscellaneous items	"	3	36.61	110.00
4-KXCS-3 Exide units (2) Tungar rectifier #244706 Miscellaneous items	"	1	74.10	74.00
C.T.elements in C.T.glass jars (20) Miscellaneous items	"	1	35.88	36.00
STEUBENVILLE				
Battery Groups 4-KXCS-3 Exide units (2) Battery cabinet 2-CE-69-G-1 Miscellaneous items	"	1	202.66	203.00
TOLEDO				
Battery Groups. 4-KXCS-3 Exide units (2) Battery cabinet Miscellaneous items	"	4	202.66	811.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
STORAGE BATTERIES & POWER PLANTS Used in connection with non-multiple private branch exchange switchboards.				
TOLEDO (CONT'D)				
4-KXCS-3 Exide units (3) Battery cabinet Miscellaneous items	Group	1	$53.91	$54.00
4-KXCS-3 Exide units (2) 3-KXCS-3 Exide units (1) Battery cabinet Miscellaneous	"	1	83.97	84.00
4-KXCS-3 Exide units (2) Tungar rectifier #244708 Battery cabinet 2-CE-69-G-1 Miscellaneous items	"	1	240.15	240.00
P.T.elements in P.T.glass jars (24) Porcelain receptacles (10) 60 watt lamps (10) Miscellaneous items	"	1	91.66	92.00
C.T.elements in C.T.glass jars (10) Battery cabinet Miscellaneous items	"	2	37.43	75.00
E.T.elements in E.T.glass jars (10) Battery cabinet Miscellaneous items	"	1	60.19	60.00
B.T.element in B.T.glass jars (20) Battery cabinet Miscellaneous items	"	1	106.27	106.00
C.T.elements in C.T.glass jars (12) Battery cabinet Miscellaneous items	"	1	43.94	44.00
B.T.elements in B.T.glass jars (19) Battery cabinet Miscellaneous items	"	1	47.82	[illegible]

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
STORAGE BATTERIES & POWER PLANTS Used in connection with non-multiple private branch exchange switchboards.				
TOLEDO (CONT'D)				
P.T.elements in P.T.glass jars (24) Porcelain receptacles (2) 60 watt lamps (2) Miscellaneous items	Group	1	$118.71	$ 119.00
TORONTO				
Battery Groups 4-KXCS-3 Exide units (2) Tungar rectifier #206793 Battery cabinet 2-CE-69-G-1 Miscellaneous items	"	1	282.07	282.00
4-KXCS-3 Exide units (2) Tungar rectifier #206798 Miscellaneous items	"	1	111.78	112.00
4-KXCS-3 Exide units (2) Tungar rectifier #244708 Battery cabinet 2-CE-69-G-1 Miscellaneous items	"	1	240.15	240.00
WASHINGTON COURT HOUSE				
Battery Groups C.T.elements in C.T.glass jars (11) Battery cabinet Miscellaneous items	"	1	39.01	39.00
YOUNGSTOWN				
Battery Groups 5-KXCS-3 Exide units (1) Miscellaneous items	"	11	86.86	922.00
4-KXCS-11 Exide units (2) Miscellaneous items	"	2	83.86	168.00
8-KXCS-3 Exide units (2) Tungar rectifier #244708 Miscellaneous items	"	3	104.51	314.00

5-D - Private Branch Exchanges - Account No. 234 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
STORAGE BATTERIES & POWER PLANTS Used in connection with non-multiple private branch exchange switchboards.				
YOUNGSTOWN (CONT'D)				
9-KXCS-5 Exide units (1) Miscellaneous items	Group	2	$50.67	$ 101.00
4-KXCS-7 Exide units (2) Miscellaneous items	"	2	60.48	121.00
4-KSCS-3 Exide units (2) Miscellaneous items	"	3	36.61	110.00
4-KXCS-11 Exide units (2) Tungar rectifiers #244708 Miscellaneous items	"	1	135.44	135.00
E.T.elements in E.T.glass jars (10) Tungar rectifier #244708 Miscellaneous items	"	1	81.06	81.00
E.T.elements in E.T.glass jars (10) Battery cabinet Miscellaneous items	"	1	61.20	61.00
ZANESVILLE				
Battery Groups 4-KXCS-3 Exide units (2) Battery cabinet Miscellaneous items	"	1	202.66	203.00
TOTAL - ACCT. 234 - Private Branch Exchanges				$ 3,384,891.00

COMPANY WIDE APPRAISAL

5 - STATION EQUIPMENT

5-E - Booths and Special Fittings - Account 235.

Item	Unit Quantity	Unit Cost	Reproduction Cost New
Booths	Compt. 1,398	$119.60	$ 167,201.00

Associated with this class of property are the following items not included in the above list of major items of plant but which must be taken into consideration and evaluated in any appraisal made of the property of the Company:

Booth stools,
Pay station signs,
Framed signs,
Automatic door switches,
Electric light fixtures
Booth fans,
Pay station attendents desks

These items are evaluated in the unit costs applicable to the major items.

7 - Office Furniture and Fixtures - Account 261

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Adding Machines, Burroughs				
9 bank, hand drive, with stand	Each	11	$300.00	$3,300.00
9 bank, motor drive, with stand	"	17	425.00	7,225.00
10 bank, motor drive, no stand	"	20	450.00	9,000.00
10 bank, hand drive, no stand	"	9	350.00	3,150.00
7 bank, hand drive, no stand	"	10	175.00	1,750.00
7 bank, motor drive, with stand	"	2	325.00	650.00
14 bank, motor drive, with stand	"	1	600.00	600.00
16 bank, motor drive, with stand	"	2	650.00	1,300.00
13 bank, motor drive, with stand	"	4	600.00	2,400.00
17 bank, motor drive, with stand	"	3	750.00	2,250.00
7 bank, motor drive, no stand	"	1	325.00	325.00
10 bank, motor drive, with stand	"	16	450.00	7,200.00
15 bank, motor drive, with stand	"	5	700.00	3,500.00
6 bank, hand drive, with stand	"	17	200.00	3,400.00
5 bank, hand drive, no stand	"	5	125.00	625.00
8 bank, hand drive, no stand	"	1	175.00	175.00
6 bank, motor drive, with stand	"	1	200.00	200.00
17 bank, motor drive, with stand	"	1	750.00	750.00
7 bank, hand drive, with stand	"	6	175.00	1,050.00
9 bank, hand drive, no stand	"	3	300.00	900.00
6 bank, hand drive, no stand	"	1	200.00	200.00
10 bank, hand drive, with stand	"	1	350.00	350.00
5 bank, hand drive, with stand	"	1	125.00	125.00
Adding Machine, Marchant,				
9 bank, motor drive, no stand	"	1	525.00	525.00
Adding Machine, Sundstrand				
5 bank, hand drive, no stand	"	2	125.00	250.00
3 bank, hand drive, no stand	"	2	100.00	200.00
6 bank, hand drive, no stand	"	1	125.00	125.00
7 bank, hand drive, no stand	"	1	125.00	125.00
10 bank, hand drive, no stand	"	1	250.00	250.00
8 bank, hand drive, no stand	"	1	175.00	175.00
9 bank, hand drive, no stand	"	1	225.00	225.00
Adding Machine, Wales,				
7 bank, hand drive, with stand	"	2	160.00	320.00
9 bank, hand drive, with stand	"	1	300.00	300.00
9 keys, motor drive, with stand	"	2	400.00	800.00
9 keys, hand drive, no stand	"	2	300.00	600.00

COMPANY WIDE APPRAISAL

7 - OFFICE FURNITURE AND FIXTURES

7 - Office Furniture and Fixtures - Account 261 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Adding Machine				
Victor, 8 keys	Each	1	$100.00	$ 100.00
Monotype	"	1	195.00	195.00
Dalton, 10 keys, hand drive, with stand	"	6	250.00	1,500.00
Wales adder, 9 keys, motor drive, with stand	"	1	400.00	400.00
Barrett Portable 9 cols	"	1	88.00	88.00
Adding, calculating and listing Machine				
Dalton,	"	4	132.30	529.00
Super Dalton	"	5	175.00	875.00
Accountant, Mechanical	"	1	89.43	89.00
Adding and typewriter machine, model B. C. Ellis, with stand	"	1	750.00	750.00
Asbestos blanket	"	76	4.06	309.00
Awning	"	382	10.00	3,820.00
Ammeter	"	1	16.88	17.00
Addressograph,				
Model A-3, serial 1402, motor	"	4	1,350.00	5,400.00
Model A-3, serial 4402, motor	"	1	1,350.00	1,350.00
Model A-3, serial 3782, motor	"	1	1,350.00	1,350.00
Model B, hand	"	3	57.50	172.00
Model F-1, motor	"	5	250.00	1,250.00
Automatic, motor	"	3	1,350.00	4,050.00
H-2, hand	"	1	57.50	58.00
A-3-B, motor	"	1	1,350.00	1,350.00
A-3, hand	"	1	70.00	70.00
Annunciator, 7 point	"	3	16.16	48.00
Basket, waste	"	1,985	1.00	1,985.00
Bell, cash	"	195	1.00	195.00
Bell, mail	"	11	11.00	121.00
Bells, day	"	7	26.00	182.00
Binding	Lot	6	25.00	150.00
Binder	Each	27	6.00	162.00
Blotter	"	50	1.25	62.00
Blotter	"	23	1.13	26.00

COMPANY WIDE APPRAISAL

7 - OFFICE FURNITURE AND FIXTURES

7 - Office Furniture and Fixtures - Account 261 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Billing Machine,				
Elliott-Fischer, D-13	Each	2	$250.00	$ 500.00
Underwood No. 5	"	25	83.03	2,076.00
Elliott-Fischer	"	4	250.00	1,000.00
Board, public demonstration	"	2	2,750.00	5,500.00
Board, Public demonstration	"	3	350.00	1,050.00
Board, drawing	"	42	1.50	63.00
Board, bulletin, with door	"	29	30.00	870.00
Board, bulletin, plain	"	52	12.50	650.00
Board, black	"	23	6.00	138.00
Book Case	"	9	23.50	212.00
Book Case				
sectional, tops	"	137	3.00	411.00
Sectional, bases	"	137	8.00	1,096.00
Sectional, storage sections	"	425	12.00	5,100.00
12"x38"x48", 3 shelf, glass doors	"	1	22.00	22.00
Book rack, adjustable, 18"	"	1	3.50	4.00
Book files, 6'x20"x18", 40 shelves	"	2	97.27	195.00
Book rack, desk, 4'x1" - 15 compartment	"	1	15.00	15.00
Bin, wood	"	237	12.00	2,844.00
Box, cash	"	113	1.30	147.00
Box, mail	"	1	.75	1.00
Bucket, sand	"	66	1.02	67.00
Bracket, shelf	"	61	.20	12.00
Bracket, wall	"	14	.30	3.00
Brush	"	14	.75	10.00
Burlap, green	Yard	12	1.00	12.00
Box, stamp	Each	2	.50	1.00
Bailer, paper	"	1	23.00	23.00
Bottle, Thermos	"	4	2.50	10.00
Box, steel, 3' x 4' x 6'	"	2	25.00	50.00
Bin for toll basket file	"	1	25.00	25.00
Billing steel tray, 130 shelves	"	1	90.00	90.00
Cage, cashier's	"	30	106.00	3,180.00
Cash register, National, 15 key	"	5	75.00	375.00
Case, time card	"	3	75.00	225.00
Case, brief	"	61	9.00	549.00
Chart, optical	"	2	1.00	2.00
Chair, drafting	"	31	8.62	267.00
Chair, fibre rocker, with arms	"	7	9.95	70.00
Chair, folding	"	164	2.06	338.00

COMPANY WIDE APPRAISAL

7 - OFFICE FURNITURE AND FIXTURES

7 - Office Furniture and Fixtures - Account 261 -(Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Chair,				
Operator	Each	74	$ 8.00	$ 592.00
Wicker rocker, with arms	"	8	9.95	80.00
Wicker rocker, without arms	"	2	6.00	12.00
Wicker straight, with arms	"	12	9.59	115.00
Wicker straight, without arms	"	3	5.80	17.00
Wood rocker, with arms	"	53	26.25	1,391.00
Straight, with arms	"	763	8.50	6,486.00
Straight, without arms	"	543	5.75	3,122.00
Diner	"	28	5.75	161.00
Kitchen	"	20	2.25	45.00
Straight - bentwood	"	169	4.25	718.00
Cafeteria	"	11	6.85	75.00
Swivel - with arms	"	407	25.90	10,541.00
Swivel - without arms	"	1,712	18.46	31,604.00
Typewriter	"	111	10.51	1,167.00
Change counter	"	27	11.25	304.00
Check writer, Defiance	"	8	250.00	2,000.00
Clock, wall	"	128	9.50	1,216.00
Clock, other than wall	"	44	1.25	55.00
Clock, time recording	"	1	194.62	195.00
Cooler, water, ice tank	"	11	6.00	66.00
Cooler, water, bottle type	"	31	16.25	504.00
Costumer	"	262	4.00	1,048.00
Calculating Machine,				
Monroe, 8 bank, hand drive	"	19	300.00	5,700.00
Monroe, 8 bank, with stand	"	1	300.00	300.00
Monroe, 8 bank, motor drive, with stand	"	2	350.00	700.00
Monroe, 8 bank, motor drive	"	1	350.00	350.00
Monroe, 9 bank, motor drive, with stand	"	1	350.00	350.00
Monroe, 10 bank, hand drive	"	4	400.00	1,600.00
Marchant, 9 bank,	"	3	350.00	1,050.00
Burroughs, 9 bank, hand drive	"	8	200.00	1,600.00
Burroughs, 10 bank, hand drive	"	2	200.00	400.00

COMPANY WIDE APPRAISAL

7 - OFFICE FURNITURE AND FIXTURES

7 - Office Furniture and Fixtures - Account 261 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Calculating Machine				
Burroughs, Midget, hand drive	Each	1	$200.00	$ 200.00
Burroughs, 9 bank, motor drive	"	1	425.00	425.00
Burroughs, 8 bank, hand drive	"	2	200.00	400.00
Burroughs, 9 bank, motor drive with stand	"	1	425.00	425.00
Ensign, 9 bank, motor drive, with stand	"	1	515.00	515.00
Underwood, motor drive	"	1	350.00	350.00
Thatcher,	"	1	70.00	70.00
Comptometer				
8 bank	"	58	300.00	17,400.00
9 bank	"	5	300.00	1,500.00
10 bank	"	21	350.00	7,350.00
12 bank	"	9	400.00	3,600.00
-- bank	"	28	300.00	8,400.00
Can, towel	"	76	3.35	255.00
Can, refuse	"	25	2.62	66.00
Como Type, No. 10, Amer. Mult. Co.	"	5	175.00	875.00
Curtain	"	60	2.50	150.00
Cleaner, Elect. vacuum	"	1	50.00	50.00
Cutter, coupon, hand power	"	1	2.50	2.00
Counter, Oak	Feet	745	5.00	3,725.00
Counter, marble top	"	18	8.00	144.00
Counter, oak, marble top, glass front	"	12	20.00	240.00
Cup box, drinking	Each	34	2.05	70.00
Cutter, card	"	2	20.00	40.00
Cups, sponge, pin and clip	"	1,246	.35	436.00
Cuspidor, brass	"	194	1.95	378.00
Cuspidor, enamel	"	451	1.50	677.00
Cushions, overstuffed	"	2	2.50	5.00
Chest, cedar	"	1	28.50	28.00
Card sifter	"	1	25.00	25.00
Carpet	Sq.Ft	700	4.00	2,800.00
Chute, mail	Each	1	70.00	70.00
Cabinet, medicine	"	17	8.50	144.00

7 - Office Furniture and Fixtures - Account 261 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Cabinet				
Key	Each	3	$ 35.00	$ 105.00
Map	"	16	27.50	440.00
Ticket	"	37	24.00	888.00
Tracing, 4 drawer	"	1	27.50	28.00
Number plate	"	18	35.00	630.00
Busy test, (523A Subs. Sets)	"	55	20.28	1,115.00
Battery	"	10	65.63	656.00
Drafting instrument	"	9	10.00	90.00
Addressograph plate, 36"x48"x72"	"	3	75.00	225.00
Addressograph plate, 17"x30"x23" 30 drawer	"	7	34.00	238.00
Three shelf, with doors	"	4	22.00	88.00
Directory,	"	2	18.00	36.00
Addressograph	"	4	75.00	300.00
Addressograph, 167 sections	"	1	95.00	95.00
Addressograph, 392 sections	"	1	190.00	190.00
Wood drawer, storage sections	"	215	20.00	4,240.00
Wood drawer, plain file	"	258	11.00	2,838.00
Wood drawer, transfer sections	"	543	3.75	2,036.00
Wood drawer, document	"	189	3.35	633.00
Wood drawer, check	"	6	4.00	24.00
Wood drawer, 6 x 9 card	"	81	4.00	324.00
Wood drawer, book case	"	23	10.00	230.00
Wood drawer, cupboard section	"	1	14.75	15.00
Wood drawer, letter tray section	"	2	3.00	6.00
Wood, tops	"	102	4.50	459.00
Wood, ends	"	59	10.00	590.00
Wood, bases	"	175	6.50	1,138.00
Wood, caster tray base	"	1	8.50	8.00
Wood, miscel.	"	91	20.00	1,820.00
Wood, rotary	"	3	22.50	68.00
Wood, pigeon hole	"	4	10.80	43.00
Wood, drawer, insurance policy	"	8	4.50	36.00
Wood, trouble card	"	1	15.00	15.00
Wood, drawer, loose leaf	"	12	2.50	30.00
Wood, sliding shelf section	"	1	6.50	6.00

7 - Office Furniture and Fixtures - Account 261 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Cabinet (Cont'd)				
Wood, stationery	Each	3	$ 14.00	$ 42.00
Wood, cupboard	"	4	12.00	48.00
Wood, vert ordar	"	1	6.50	6.00
Wood, roll top, letter	"	2	8.50	17.00
Wood, drawer invoice	"	3	3.30	10.00
Wood, 10½"x76"x105", glass door	"	1	35.00	35.00
Wood, 14"x64"x72",3 drawer, 4 shelves, glass doors	"	1	34.00	34.00
Wood, 2 sections on stand, glass door	"	1	20.00	20.00
Wood, glass door, 28" high	"	3	20.00	60.00
Wood, solid door, 4½' high	"	9	18.00	162.00
Wire, 8½" x 19½" x 26½", with door	"	1	3.50	4.00
Plate glass, 9'5" high, 12'5" long cupboard, 4 unit counters	"	1	240.00	240.00
Steel drawer, document size	"	233	2.10	468.00
Steel drawer, letter size	"	612	8.00	4,896.00
Steel drawer, cap size	"	280	8.00	2,240.00
Steel drawer, 3x5 card	"	148	3.00	444.00
Steel drawer, 5 x 8 card	"	224	3.50	784.00
Steel drawer, 4 x 6 card	"	295	3.00	885.00
Steel drawer, 6 x 9 card	"	3	5.30	16.00
Steel drawer, map	"	9	4.10	37.00
Steel drawer, storage sections	"	12	7.60	91.00
Steel drawer, book style sections	"	8	11.00	88.00
Steel drawer, transfer sections	"	4	6.50	26.00
Steel drawer, check sections	"	46	4.50	207.00
Steel drawer, plain	"	115	8.45	972.00
Steel tops	"	7	5.00	35.00
Steel bases	"	13	6.50	84.00
Steel roller book shelf section	"	100	22.50	2,250.00
Steel drawer lock box	"	3	6.00	18.00
Steel drawer ticket	"	11	13.75	151.00
Steel, plain shelf	"	34	14.25	484.00
Steel, partitions	"	2	4.50	9.00
Steel, drawer, Morey	"	1	13.50	14.00

7 - Office Furniture and Fixtures - Account 261 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Cabinet				
Steel, heat coil	Each	2	$ 8.40	$ 17.00
Steel, L. B. #8650	"	3	56.00	168.00
Steel, Lyon, #30-B	"	1	27.90	28.00
Steel, Lyon, #39-B	"	1	24.00	24.00
Steel, Lyon, #88	"	1	25.00	30.00
Steel, Lyon, #54	"	1	27.82	28.00
Steel, roller shelf, map unit, 32" x 28" x 42"	"	8	67.50	135.00
Steel safe, 3'6" x 3'9" x 2'6", 4 shelves, 2 doors	"	1	466.50	466.00
Steel safe, 10 shelf, 90 trays	"	4	466.50	1,862.00
Steel safe, 8 shelf, #53	"	1	348.50	348.00
Steel safe, #83	"	1	623.50	624.00
Steel safe, #84	"	1	465.50	466.00
Steel safe, #42	"	1	281.00	281.00
Steel safe, 39" x 28" x 66"	"	1	348.50	348.00
Steel fireproof, 6'6" x 2'4" x 1'3" 5 plain shelves, 2 shelf sections 2 drawers, 18 compt., 2 bins	"	1	290.00	290.00
Steel, safe, 66" x 37" x 26", 20 draw,, 17" x 5" x 3", 6 draw, 17" x 8" x 5", 1 draw, 17" x 12" x 20", 1 drawer 17" x 12" x 10"	"	1	348.50	348.00
Steel, Shaw-Walker Safe, 52"x14" x27", 2 drawer, 25½"x10"x4" 3 drawer 25½"x11"x10"	"	1	108.00	108.00
Steel, Shaw-Walker Safe, 52" x 27" x 17½", 2 shelves	"	1	135.00	135.00
Steel, General Fireproofing Co., 59" x 42" x 23" 3 shelves	"	1	312.50	312.00
Davenport	"	3	60.00	180.00
Dater, Midget	"	46	.65	30.00
Dater, Roberts, No. 66	"	3	1.90	6.00
Dater, Ledrq, Hand	"	1	1.90	2.00
Desk, flat top,single, sanitary type	"	1,094	28.70	31,398.00

COMPANY WIDE APPRAISAL

7 - OFFICE FURNITURE AND FIXTURES

7 - Office Furniture and Fixtures - Account 261 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Desk,				
Flat top, double, sanitary type	Each	241	$ 63.75	$15,364.00
Flat top, single, old style	"	71	27.50	1,952.00
Flat top, double, old style	"	92	45.00	4,140.00
Roll top single, pedestal	"	42	26.20	1,100.00
Roll top, double pedestal	"	15	49.75	746.00
Typewriter, single pedestal, sanitary type	"	158	32.35	5,111.00
Typewriter, double pedestal, sanitary type	"	94	50.25	4,724.00
Typewriter, single pedestal, old style	"	16	16.00	256.00
Typewriter, double pedestal, old style	"	7	28.50	200.00
Check	"	9	22.00	198.00
Standing	"	47	33.75	1,586.00
Lamp portable	"	133	3.50	466.00
Lamp, fixture	"	16	3.50	56.00
Orderlies	"	59	1.25	74.00
Tops, pads	"	24	1.50	36.00
Desk Tops, glass	"	201	4.50	904.00
Dictionary	"	23	3.20	74.00
Directory, city	"	8	8.00	64.00
Darkner, indow, wall board	"	4	1.25	5.00
Dispenser, paper towel	"	58	1.01	59.00
Dispenser, toilet paper	"	29	1.00	29.00
Dispenser, napkin	"	3	7.25	22.00
Dispenser, soap	"	117	2.65	310.00
Dispenser, wood, distilled water	"	2	16.25	32.00
Dictaphone, dictating machine	"	30	191.00	5,730.00
Dictaphone, transcribing machine	"	6	176.40	1,058.00
Dictaphone, record shaver	"	6	83.30	500.00
Duplicator, box type	"	6	5.87	35.00
Duplicator, Underwood, No. 4	"	1	38.00	38.00
Duplicator, Underwood, No. 7	"	1	38.00	38.00

1263

COMPANY WIDE APPRAISAL

7 - OFFICE FURNITURE AND FIXTURES

7 - Office Furniture and Fixtures - Account 261 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Duplicator, Commercial #2 - 8 rolls	Each	4	$100.00	$ 400.00
Ediphone, Dictating Machine	"	12	191.00	2,292.00
Ediphone, Transcribing machine	"	7	176.40	1,235.00
Ediphone, Record shaver	"	1	83.50	84.00
Envelope sealer, Standard, Model F	"	9	24.50	220.00
Envelope sealer, Thurton Jr., Acorn	"	1	24.50	24.00
Extinguisher, fire, Chemical	"	302	9.00	2,718.00
Extinguisher, fire, Pyrene	"	6	8.39	50.00
Easel, 30" x 30"	"	3	5.00	15.00
Fan, Electric Oscillating	"	434	20.72	8,992.00
Fan, Electric Non-oscillating	"	54	18.72	1,011.00
Fan, ceiling, 23" blade	"	2	30.75	62.00
Fan, electric, exhaust	"	13	109.65	1,425.00
Fan, shelf	"	65	15.73	1,022.00
Fixture, lighting	"	213	5.00	1,065.00
Fixture, lighting, bowl	"	162	10.80	1,701.00
Fixture, lighting, semi-indirect	"	15	19.50	292.00
Fixture, gas	"	12	1.75	21.00
Fastner, Hotchkiss paper	"	6	1.90	11.00
Fastner, Spool-O-Wire	"	7	6.75	47.00
Frame, Door, Standard, 3'x7' Oak	"	3	2.30	7.00
Frame, Door, Standard, 3'3"x6'6" Oak	"	1	2.30	2.00
Film, Motion picture	Feet	2,000	.3969	794.00
Fumigator	Each	1	6.00	6.00
Fountain, drinking, Allen portable	"	1	22.50	22.00
File, letter size, cardboard	"	286	.70	200.00
File, 3 x 4 card, open top	"	2	1.55	3.00
File, stub	"	8	3.00	24.00
File, order	"	6	1.50	9.00
File, index	"	4	35.80	143.00
File, Rotary, steel	"	12	135.00	1,620.00
File, tracing, Art Metal, 5'3"x2'6"x2'6"	"	3	230.00	690.00
File, tracing, Art Metal, 2'6"x3'4"x4'6"	"	1	287.50	288.00
File, cardboard, 8½" x 16" x 32"	"	10	3.10	31.00
File, wood, ledger, 5'9"x4'6"x19", 15 shelves	"	1	44.00	44.00

COMPANY WIDE APPRAISAL

7 - OFFICE FURNITURE & FIXTURES

7 - Office Furniture and Fixtures - Account 261 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
File Drawers				
Cap size, wood	Each	1,091	$ 10.75	$11,728.00
Letter size, wood	"	1,528	6.75	10,314.00
Legal blank size	"	122	1.20	146.00
Legal cap	"	65	10.75	699.00
3" x 5" Card	"	895	2.25	2,014.00
3" x 6" Card	"	9	2.50	22.00
4" x 6" Card	"	621	2.50	1,552.00
6" x 8" Card	"	46	2.50	115.00
5" x 8" Card	"	822	2.50	2,055.00
4" x 8" Card	"	4	2.90	12.00
4" x 5" Card	"	74	2.50	185.00
5" x 9" Card	"	6	2.90	17.00
3" x 8" Card	"	12	2.90	35.00
6" x 14" x 15"	"	8	8.00	64.00
6" x 22" x 23"	"	2	9.00	18.00
8" x 12" x 15"	"	1	9.00	9.00
15" x 15" x 17½"	"	1	8.40	8.00
Glass, drinking	"	40	.05	2.00
Gongs,	"	5	9.50	48.00
Graphotype machine	"	5	395.00	1,975.00
Graphotype machine, Model G-1 hand drive	"	1	145.00	145.00
Graphotype Machine, Automatic	"	4	395.00	1,580.00
Graphotype machine, Model G-2, motor drive	"	1	395.00	395.00
Grill, screen door	"	2	27.00	54.00
Gummeter, Printer, No. 36 motor drive	"	2	500.00	1,000.00
Gummeter, Printer, No. 46, motor drive	"	1	550.00	550.00
Heater, water	"	4	15.00	60.00
Heater, electric	"	14	6.25	88.00
Heater, Arcola #4, with 5 radiators	"	1	480.00	480.00
Hot plate, electric	"	1	10.00	10.00
Hot plate, gas	"	6	7.56	45.00
Holder, map	"	1	4.50	4.50
Holder, paper	"	3	1.95	6.00
Hook, 12" Harness	"	24	.35	8.00
Hanger, coat	"	126	.06	8.00

COMPANY WIDE APPRAISAL

7 - OFFICE FURNITURE AND FIXTURES

7 - Office Furniture and Fixtures - Account 261 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Inkwell	Each	1,485	$ .40	$ 594.00
Ice Box, water cooler, 2' x 4' x 5'	"	1	46.00	446.00
Ice Box, 5' x 3' x 6'	"	1	103.50	104.00
Ice Box, 28" x 31" x 49"	"	1	28.50	28.00
Iron, electric	"	1	4.50	4.00
Iron, soldering	"	6	.51	3.00
Jogger,	"	187	1.50	280.00
Kit, first aid	"	90	2.35	212.00
Ladder	"	15	3.85	58.00
Ladder, step	"	11	6.58	72.00
Ladder, tracking	Feet	109	.25	27.00
Lamp, coal oil, table	Each	2	6.00	12.00
Lamp, coal oil, wall	"	2	1.75	4.00
Lamp, flood	"	1	40.00	40.00
Letter opener	"	62	.15	9.00
Letter opener, lightning, electric	"	5	32.00	160.00
Linoleum, Battleship	Sq.Yd.	12,344	3.00	37,032.00
Linoleum, printed	"	145	1.30	188.00
Locker, clothes, wood	Each	86	5.50	473.00
Locker, clothes, steel	"	554	7.84	4,343.00
Locker, 7 compartment, steel	"	110	27.82	3,060.00
Locker, steel stationery	"	125	27.90	3,488.00
Locker, wood, stationery	"	2	12.00	24.00
Lounge	"	7	25.00	175.00
Lino-A-Time	"	96	19.80	1,881.00
Map	"	68	5.00	340.00
Machine, cutting, hand driven	"	19	44.46	845.00
Machine, numbering	"	39	15.00	585.00
Machine, multigraph, stand and stool	"	1	377.00	377.00
Machine, blue print	"	1	396.00	396.00
Machine, mailing, Pitney-Bales	"	2	1,200.00	2,400.00
Machine, Universal drafting	"	3	62.50	188.00
Machine, Erro-No	"	5	18.00	90.00
Machine, bill perforating	"	2	7.75	16.00
Machine, cliplos	"	47	2.25	106.00

12687

COMPANY WIDE APPRAISAL

7 - OFFICE FURNITURE & FIXTURES

7 - Office Furniture and Fixtures - Account 261 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Machine, Ditto	Each	3	$200.00	$ 600.00
Machine, Lyon breathing	"	1	141.75	142.00
Machine, printing, Automatic	"	2	265.00	530.00
Machine, stamp perforating	"	1	20.00	20.00
Machine, paper sealing	"	1	4.90	5.00
Motor for adding machine, 1/8 H.P.	"	1	29.00	29.00
Motor, R. & M., 1/4 H.P.	"	1	29.00	29.00
Mimeograph, Dick, Elec., No. 78 with stand	"	8	250.00	2,000.00
Mimeograph, Enterspeed	"	4	65.00	260.00
Mimeograph, Model 77	"	1	110.00	110.00
Mimeograph, hand driven	"	4	65.00	260.00
Mimeoscope, Dick No. 1	"	3	50.00	150.00
Meter, postage, motor driven	"	2	1350.00	2,700.00
Meter, chart	"	1	112.20	112.00
Mat, rubber	"	13	.75	10.00
Mat, coco	"	22	1.50	33.00
Matting	Sq.Yd	407	1.15	468.00
Mirrors, framed	Each	132	10.00	1,320.00
Moistener	"	9	.90	8.00
Measure, height and reach	"	1	3.50	4.00
Memo plate, oak, glass top	"	9	5.50	50.00
Pole, window	"	19	.71	13.00
Pad, chair	"	146	.40	58.00
Pad, calender	"	109	.65	71.00
Pad, stamp	"	69	.22	15.00
Padlock	"	32	1.50	48.00
Partition, wire grill	Foot	17	5.40	92.00
Partition, brass grill	"	17	21.18	360.00
Partition, wood	"	39	2.00	78.00
Partition, glass and wood	"	1,489	2.00	2,978.00
Phonograph	Each	1	100.00	100.00
Picture, framed	"	686	5.00	3,440.00
Pipe, stove	Foot	208	.23	48.00
Press, letter copy	Each	2	8.50	17.00

COMPANY WIDE APPRAISAL

7 - OFFICE FURNITURE & FIXTURES

7 - Office Furniture and Fixtures - Account 261 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost	New
Punch, paper	Each	265	$ 2.00	$ 530.00	
Protector, check	"	5	62.00	310.00	
Perforator, ticket, with motor	"	1	450.00	450.00	
Photostat, No. 3	"	1	750.00	750.00	
Photo Dryer-Pako		1	225.00	225.00	
Cooper-Hewitt, M.F. Spec. 207-R with lamp	"	1	90.00	90.00	
Cooper-Hewitt, M.M. Spec. 207-R with lamp	"	1	90.00	90.00	
Rack, mail	"	5	16.65	83.00	
Rack, map	"	58	35.00	2,030.00	
Rack, drawing	"	1	8.00	8.00	
Rack, stamp	"	5	2.57	13.00	
Rack, coat, other than costumer	"	25	24.00	600.00	
Rack, hat, other than costumer		3	10.00	30.00	
Rack, magazine	"	4	7.25	29.00	
Rack, umbrella	"	17	11.00	187.00	
Rack, towel	"	19	1.00	19.00	
Rack, roller paper	"	1	1.90	2.00	
Railing,	Foot	494	2.00	988.00	
Reel, paper, 34	Each	1	2.15	2.00	
Rule, slide	"	31	11.40	353.00	
Ruler	"	78	.26	20.00	
Rug,	"	196	40.00	7,840.00	
Radiator	Sect	63	3.50	220.00	
Radiator cover, wood	Each	2	25.00	50.00	
Radiator cover, metal	"	20	6.20	124.00	
Rod, curtain	"	3	.40	1.00	
Radio set	"	1	75.00	75.00	
Safe, iron, fireproof	"	76	63.95	4,860.00	
Stand, typewriter, swinging	"	8	3.75	30.00	
Stand, typewriter	"	54	9.75	526.00	
Stand, flower	"	3	2.25	7.00	
Stand, magazine	"	1	7.25	7.00	
Stand, telephone		3	5.50	16.00	

COMPANY WIDE APPRAISAL

7 - OFFICE FURNITURE & FIXTURES

7 - Office Furniture and Fixtures - Account 261 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost
Stand, wash	Each	1	$ 8.50	$ 8.00
Stand, sanitary medicine	"	1	10.00	10.00
Stand, dictionary	"	2	5.95	12.00
Stamp, rubber	"	417	.50	208.00
Stamp, time	"	20	10.00	200.00
Stamp affixer	"	17	24.25	412.00
Stamp, dater	"	4	2.70	11.00
Stamp, numbering	"	2	12.50	25.00
Stamp, automatic date	"	2	1.90	4.00
Scale, postal	"	147	2.00	294.00
Screen, window	"	472	4.38	2,067.00
Screen, door	"	2	4.70	9.00
Screen, folding	"	11	9.45	104.00
Screen, motion picture, 10' x 10'	"	1	20.00	20.00
Stool	"	96	2.00	192.00
Settee	"	19	25.00	475.00
Shade, window	"	1,447	2.00	2,894.00
Sharpener, pencil	"	342	3.20	1,094.00
Shelving, wood	Foot	4,875	.50	2,438.00
Shelving, steel	"	1,157	1.30	1,504.00
Sign, brass	Each	18	14.00	252.00
Sign, enamel	"	16	.69	11.00
Sign, framed	"	74	1.50	111.00
Sign, painted	"	17	1.50	26.00
Shears	Pair	55	1.55	85.00
Seals, hand	Each	9	4.50	40.00
Signagraph, model Junior	"	1	250.00	250.00
Stove, coal, base burner	"	2	74.25	148.00
Stove, coal, air tight	"	2	24.11	48.00
Stove, gas, enclosed	"	33	13.85	457.00
Stove, radiant fire, gas	"	6	30.00	180.00
Stove, gas, copper reflector	"	1	6.30	6.00
Stove, gas, asbestos back	"	8	4.50	36.00
Stove, oil	"	13	9,60	125.00
Stove, soldering	"	15	2.45	37.00

COMPANY WIDE APPRAISAL

7 - OFFICE FURNITURE & FIXTURES

7 - Office Furniture and Fixtures - Account No. 261 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproductic Cost New
Still, water	Each	3	$ 20.00	$ 60.00
Square "T" Drafting	"	8	1.80	14.00
Silver Ware	Pieces	10	.75	8.00
Table, drafting	Each	80	15.25	1,220.00
Table, kitchen	"	80	3.85	308.00
Table				
Office	"	572	19.50	11,154.00
Library	"	38	16.65	633.00
Home Made	"	4	10.00	40.00
Wicker	"	1	10.00	10.00
Fibre	"	1	10.00	10.00
Typewriter	"	22	9.00	198.00
Comptometer	"	14	26.00	364.00
Telephone	"	3	5.25	16.00
Steel	"	2	36.25	72.00
Assignment	"	1	26.00	26.00
Collapsible, 10' x 3'	"	1	10.50	10.00
Tank, 5 bucket, large	"	70	18.53	1,297.00
Tank, 5 bucket, small	"	35	15.71	550.00
Thermometer	"	119	.75	89.00
Tank, 30 gallon, galv. iron	"	1	14.50	14.00
Toilet, flush, with cast iron tank	"	1	33.40	33.00
Taboratte, wicker, with cover	"	1	4.85	5.00
Type, Flexo setter	"	2	60.00	130.00
Tray, Steel, for Type C Address-ograph plates	"	1,589	.95	1,510.00
Tray, wood	"	1,021	1.00	1,021.00
Tray, metal	"	300	1.45	435.00
Tray, card	"	297	.50	148.00
Tray, stub	"	250	.25	62.00
Tray, book	"	1	3.35	3.00
Tray, cash	"	52	1.60	83.00
Truck, baggage	"	2	18.40	37.00
Typewriter, Underwood No. 3, 12"	"	116	87.08	10,101.00
Typewriter, Underwood No. 3, 14"	"	99	91.13	9,022.00
Typewriter, Underwood No. 3, 16"	"	3	99.23	298.00

COMPANY WIDE APPRAISAL

7 - OFFICE FURNITURE & FIXTURES

7 - Office Furniture and Fixtures - Account No. 261 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Typewriter,				
Underwood No. 3, 18"	Each	4	$107.33	$ 429.00
Underwood No. 3, 20"	"	3	121.50	364.00
Underwood No. 3, 26"	"	8	129.60	1,037.00
Underwood No. 4, 10"	"	4	78.98	316.00
Underwood No. 4, 12"	"	7	83.03	581.00
Underwood No. 5, 10"	"	54	83.03	4,484.00
Underwood No. 5, 12"	"	19	83.03	1,578.00
Underwood, No. 5, 14"	"	2	83.03	166.00
L. C. Smith No. 3, 14"	"	14	91.00	1,274.00
L. C. Smith No. 4, 12"	"	1	83.00	83.00
L. C. Smith No. 2, 10"	"	1	80.00	80.00
L. C. Smith No. 5, 9"	"	1	83.00	83.00
L. C. Smith No. 5, 10"	"	7	83.00	581.00
L. C. Smith No. 5, 12"	"	1	83.00	83.00
L. C. Smith No. 6, 20"	"	1	121.50	122.00
L. C. Smith No.26, 24"	"	2	100.00	200.00
L. C. Smith No. 8, 8"	"	1	87.00	87.00
L. C. Smith No. 8, 10"	"	1	87.00	87.00
L. C. Smith No. 8, 12"	"	1	87.00	87.00
Smith Premier, No. 5, 14"	"	1	83.00	83.00
Remington, No. 5, 14"	"	1	83.00	83.00
Remington, No. 10, 10"	"	6	87.00	522.00
Remington, No. 10, 14"	"	5	87.00	435.00
Remington, No. 11, 16"	"	8	87.00	261.00
Royal No. 10, 10"	"	2	100.00	200.00
Royal No. 10, 14"	"	1	83.00	83.00
Ventilator, window, plain	"	478	3.00	1,434.00
Ventilator, window, adjustable	"	15	4.50	67.50
Voltmeter	"	5	15.00	75.00
Vault door and inner door, 3'x1'2"x6'9"	"	1	67.50	67.50
Vault door, double inner door 6'9"x32" x 21"	"	1	74.50	74.50

COMPANY WIDE APPRAISAL

7 - OFFICE FURNITURE & FIXTURES

7 - Office Furniture and Fixtures - Account No. 261 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Wrapper, coin	Each	1	$ 10.00	$ 10.00
Wardrobe	"	83	25.00	1,225.00
Watch, stop	"	12	16.50	198.00
TOTAL ACCOUNT NO. 261 Office Furniture & Fixtures				$676,089.00

Associated with this class of property are the following items not included in the above list of major items of plant but which should be taken into consideration in any appraisal made of the property of the Company:

Barometers,
Boards, slip
Boards, Arch file
Buckets, coal
Covers, fan
Covers, drafting table
Conduiet,
Check, door
Cuspider mats
Cords, extension
Flags
Gloves, horsehide
Key caps, typewriter
Paper weights
Scarfs, table
Treads, stair
Sponges
Sinks
Stands, ink, draftsman
Type, rubber

Inventory as of October 31, 1924.

THE OHIO BELL TELEPHONE COMPANY

COMPANY WIDE APPRAISAL

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

SUMMARY

8-A General Store Equipment	$ 17,555.00
8-B General Tools and Implements	384,364.00
TOTAL Tools, Implements and Store Equipment,	$401,919.00

COMPANY WIDE APPRAISAL

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-A - General Store Equipment - Account No, 263.

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Bench, work	Each	35	$ 16.00	$ 560.00
Bench, cabinet	"	3	18.00	54.00
Bin, Lyon Shelving, Dwg. 16AA	"	1	217.00	217.00
Bin, wood	"	1,269	.75	952.00
Bin, 3 compartment, sheet iron	"	1	300.00	300.00
Blanket, asbestos	"	1	4.06	4.00
Board, black	"	2	6.00	12.00
Board, bulletin	"	6	12.50	75.00
Board, drawing	"	1	1.50	2.00
Box	"	35	8.00	280.00
Box, cash	"	2	1.30	3.00
Broom,	"	9	.86	8.00
Brush, floor	"	2	1.50	3.00
Brush, waxing	"	1	4.25	4.00
Bucket, sand	"	3	1.02	3.00
Burner, paper	"	1	2.75	3.00
Cabinet, home made, wood	"	26	10.00	260.00
Cabinet, regular metal	"	6	65.88	395.00
Cabinet, filing	"	12	12.50	150.00
Cabinet, Lyon Steel	"	1	20.00	20.00
Can, waste	"	17	2.62	45.00
Chair, operator	"	24	8.00	192.00
Chair, swivel, with arms	"	7	25.90	181.00
Chair, swivel, without arms	"	11	18.46	203.00
Chair, straight, without arms	"	5	5.75	29.00
Clock, wall	"	4	9.50	38.00
Counter	"	16	32.00	512.00
Cupboard	"	4	20.00	80.00
Cuspidor	"	5	.70	4.00
Cutter, paper	"	1	1.75	2.00
Desk, roll top	"	1	26.20	26.00
Desk, flat top single	"	5	28.70	144.00
Desk, flat top double	"	2	63.75	128.00
Desk, typewriter	"	1	32.55	32.00
Desk, standing	"	1	33.75	34.00

12695

COMPANY WIDE APPRAISAL

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-A - General Store Equipment - Account No. 263 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost	New
Door, 5' x 3' wire mesh netting on roller track	Each	1	$ 25.00	$ 25.00	
Door, screen	"	2	2.50	5.00	
Drill, #100-J Yankee bench	"	1	18.00	18.00	
Duster, feather	"	1	1.90	2.00	
Extinguishers, chemical, fire	"	48	9.00	432.00	
Fan, Oscillating, 14"	"	1	19.00	19.00	
Fixture, electric drop light	"	5	1.50	8.00	
Grinder, #4 Niagara	"	4	17.64	71.00	
Grindstone and rack	"	1	6.93	7.00	
Gauge, #35 battery	"	1	8.50	8.00	
Hose, garden	Feet	60	.11	7.00	
Iron grill work door, 3' x 6'	Each	1	25.00	25.00	
Iron grill work partition, 25'8" x 7'6"	"	2	110.00	220.00	
Jacks, cable reel	"	8	31.31	250.00	
Ladder, step	"	7	6.35	44.00	
Ladder, rack	"	1	10.00	10.00	
Lights, drop, no shades	"	9	1.50	14.00	
Linoleum	Sq.Yds	24	2.15	52.00	
Locker, wood	Each	11	5.50	60.00	
Locker, steel	"	7	7.84	55.00	
Locker, clothes, steel	"	29	7.84	227.00	
Machine, numbering, 2 movement	"	1	10.00	10.00	
Machine, numbering, 7 movement	"	1	18.00	18.00	
Mop, oil	"	1	1.15	1.00	
Netting, poultry	Sq Ft.	120	.01	1.00	
Partition, wire mesh	Feet	197	4.00	788.00	
Partition, wood	"	411	2.00	822.00	
Partition, wood and glass	"	30	2.00	60.00	
Partition, grill	Sq	19	4.00	76.00	
Pail	Each	6	.50	3.00	
Pan	"	2	.90	2.00	
Platform, wire	"	2	17.40	35.00	
Platform, wood	"	2	15.97	32.00	

1269

COMPANY WIDE APPRAISAL

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-A - General Store Equipment - Account 263 (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Puller, nail	Each	12	$ 1.32	$ 16.00
Punch, paper	"	1	2.00	2.00
Rack, cable	"	1	10.00	10.00
Rack, cord	"	2	2.50	5.00
Rack, stock	"	13	14.00	182.00
Rack, tool	"	5	8.00	40.00
Rack, paper, with cutter	"	1	1.75	2.00
Reel, wire	"	11	15.87	175.00
Rug,	"	1	40.00	40.00
Saw, #54	"	1	1.51	2.00
Scales	"	30	15.13	454.00
Screen, window	"	18	2.50	45.00
Sharpner, pencil	"	4	1.35	5.00
Shelves, 37'6" x 7'8" x 2', wood	Sect.	4	37.50	150.00
Shelves, 8'6" x 6' x1', wood	"	6	12.50	75.00
Shelves, 5' x 6' x 1', wood	"	8	7.50	60.00
Shelves, 12' x 6' x 2½', wood	"	2	45.00	90.00
Shelves, 10' x 8' x 1½", wood	"	2	30.00	60.00
Shelving, 30' x 3' x 6', with 2 sets of shelves, wood	"	1	72.00	72.00
Shelving, 14' x 6½' x 20", 85 pigeon holes, wood	"	1	42.50	42.00
Shelves, 7' x 6' x 2½'	"	2	26.00	52.00
Shelf bins, 5' x 12" x 38", wood	"	1	6.50	6.00
Shelf bins, 6' x 6' x 30', wood	"	1	35.00	35.00
Shelving, wood,	Lin. Ft.	5,535	.25	1,384.00
Shelves, hanging	Each	2	4.00	8.00
Shelving, standard, steel	Sect.	95	21.90	2,080.00
Shelving, standard, storeroom, 6'8" x 12" x30", steel	"	14	18.60	260.00
Shelves, 40" x 15", steel	Each	19	16.10	306.00
Shelves, 40" x 17½", steel	"	14	16.10	225.00
Shelves, 22" x 15" steel	"	13	16.10	209.00
Shelving, 20' x 24" x 35", 21 compartments, steel	Sect.	1	30.50	30.00
Shelving, 20' x 5' x 11½", 18 12"x12" comp., 340 8" x 6" comp. steel	"	1	322.00	322.00

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-A - General Store Equipment - Account 263 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Shelving, 29' x 5' x 11½", 54-12" x 12" comp., 370 6"x6" Comp. steel	Sect.	1	$335.50	$ 336.00
Shelving, Lyons steel, 120" x 24"	Pcs.	10	5.75	58.00
Shelving, Lyons steel, 24" x 36"	"	54	1.30	70.00
Shelving, Lyons steel, 24" x 12"	"	84	.98	82.00
Shelving, Lyons steel, 36" x 120"	"	12	8.60	103.00
6" x 36"	"	10	.52	5.00
120" x 18"	"	4	4.25	17.00
18" x 36"	"	18	1.30	23.00
18" x 12"	"	24	.70	17.00
Shelving, steel	Lin.Ft.	147	1.13	166.00
Skid, pole	Each	15	50.00	750.00
Skid, 2¾" x 9½" x 9'	"	2	5.00	10.00
Spool, 6 wire machine	"	1	2.00	2.00
Stove, coal	"	1	24.11	24.00
Stove, gas, enclosed	"	7	13.85	97.00
Stove, soldering	"	5	.75	4.00
Table, work	"	33	5.00	165.00
Table, kitchen	"	1	3.85	4.00
Tank, 5 bucket, large	"	15	18.53	278.00
Tank, 5 bucket, small	"	2	15.71	31.00
Tray, metal	"	26	.36	9.00
Tray, wood	"	30	.60	18.00
Tray, shelf	"	31	.36	11.00
Truck, warehouse	"	27	8.19	221.00
Upright, metal, 8'	"	22	4.50	99.00
Vice, bench	"	9	12.00	108.00
Wheel, 6" emery, motor driven	"	1	35.00	35.00
Wringer, mop	"	2	3.00	6.00
TOTAL - ACCOUNT 263 - General Store Equipment				$17,555.00

Associated with this class of property are the following items not included in the above list of major items of plant but which should be taken into consideration in any appraisal

COMPANY WIDE APPRAISAL

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-A - General Store Equipment - Account 263 - (Cont'd)

Item	Unit Quantity	Unit Cost	Reproduction Cost New

made of the property of the Company:

Hammers	Saws
Waste baskets	Box hooks
Padlocks	Pails
Marking pots	Emery stones
Stools	Screw drivers
Hand axes	Wrecking bars
Rules	Pliers
Squares	

Inventory as of October 31, 1924.

COMPANY WIDE APPRAISAL

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Adjuster,				
Bank Spring	Each	1	$ 1.10	$ 1.00
Spring F. T.	"	4	1.10	4.00
#7743 No. 7 Line Switch Assembly	"	6	.55	3.00
Wringer	"	1	.50	1.00
Alcohol,	Cans	2	1.00	2.00
Ammeter, D. C. Model 45	Each	3	22.50	68.00
Ammeter, Battery Test	"	1	1.00	1.00
Ammeter, Model 280	"	6	20.62	124.00
Ammeter, D. C. No. 3921	"	1	1.25	1.00
Ammeter, Hickock 0-40 - 0-350	"	1	19.75	20.00
Ancher, Hercules Bolt	"	1	.25	-
Anvil,	"	2	10.00	20.00
Anvil, Blacksmith 50 lb.	"	1	9.00	9.00
Anvil, Blacksmith 100 lb	"	1	16.82	17.00
Apron,	"	144	1.25	180.00
Apron, Installers	"	347	1.05	364.00
Apron, Rubber	"	3	1.59	5.00
Assembly, 15799 Selector and connector switch test stand	"	5	4.00	20.00
Attachment				
Wire grip	"	1	2.00	2.00
#133 Plug Polisher	"	1	.45	-
#134 plug polisher	"	1	.85	1.00
#135 Plug Polisher	"	1	.85	1.00
Corner Brace	"	1	1.50	2.00
Auger				
Ship, 7/18" x 18"	"	1	1.00	1.00
Ship, 1" x 18"	"	2	1.00	2.00
1" x 8'	"	1	5.20	5.00
Steel 8" x 12"	"	1	1.60	2.00
Dirt 2"	"	2	1.00	2.00
Dirt 6"	"	1	1.50	2.00
Dirt 10"	"	2	1.75	4.00
Wrigley 9'	"	1	6.55	7.00
Faucet 50'	"	1	10.00	10.00

COMPANY WIDE APPRAISAL

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 -(Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Auger, No. 8 Standard, Earth	Each	135	$ 6.77	$ 914.00
Auger, Biarce	"	1	1.50	2.00
Auger, Posthole	"	1	1.50	2.00
Awl, Brad	"	47	.13	6.00
Awl, Scratch	"	4	.09	-
Awl,				
Shoemaker				
No. 8	"	15	.09	1.00
No. 10	"	3	.15	-
No. 12	"	3	.15	-
	"	3	.15	-
Axe,				
Chopping				
Hand, 4"	"	453	1.45	657.00
Hedge,	"	83	1.75	145.00
Hunter,	"	2	1.50	3.00
	"	44	1.13	50.00
Broad				
Single Bit	"	1	2.00	2.00
Axle, Steel 2" x 6'	"	1	1.50	2.00
Axle, Steel 1½" x 4'	"	32	5.04	161.00
Badge,	"	1	1.20	1.00
	"	1,206	.40	482.00
Bag,				
Canvas #478A				
Collectors	"	319	5.19	1,656.00
Leather carrying	"	6	4.00	24.00
Material	"	394	9.42	3,711.00
	"	249	1.10	274.00
Magneto Test Set				
Screw	"	2	2.03	4.00
Spec. Book	"	9	1.10	10.00
Telephone	"	11	.49	5.00
	"	12	1.16	14.00
17 F Test Set				
447 Tool	"	1	2.03	2.00
Transmitter	"	6	9.42	57.00
Wrench	"	26	.16	4.00
Rubber Gleve	"	1	.50	1.00
	"	184	1.18	217.00
Rubber Bandage				
Sanitary Water	"	154	.34	52.00
Directory canvas	"	71	1.50	106.00
Bit, carrying	"	4	1.00	4.00
S-Instrument	"	3	1.96	6.00
	"	1	1.16	

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Bag, Canvass	Each	710	$ 4.50	$ 3,195.00
Bag, Installer, Toll	"	171	7.46	1,276.00
Bailer, Paper, 100 lb.	"	2	23.00	46.00
Bailer, Paper, 200 lb.	"	1	23.00	23.00
Balcptican, Model A 12" to 1/2" size	"	1	22.50	22.00
Bandage, Rubber	"	347	.37	128.00
Bar, Carpenter Wrecking	"	18	.31	6.00
Bar, Crow	"	67	7.64	512.00
Bar, Digging	"	453	5.76	2,609.00
Bar, Everstick, Tamping	"	58	2.33	135.00
Bar,				
Never creep	"	95	2.27	216.00
Steel, Tamping	"	249	1.63	406.00
7' Wood, Tamping	"	99	1.50	148.00
6" Round Tamping	"	10	2.00	20.00
9" x 9" Square Tamping	"	39	2.00	78.00
Tunnelling	"	28	4.87	136.00
Slash	"	1	4.00	4.00
Pole Testing	"	4	.50	2.00
Chisel, 1-1/8" x 18"	"	12	1.50	18.00
Bar, Chisel,				
1-1/8" x 24"	"	75	2.03	152.00
1-1/8" x 30"	"	17	2.25	38.00
1-1/8" x 4'	"	8	5.00	40.00
1¼" x 36"	"	4	4.25	17.00
1¼" x 42"	"	13	5.00	65.00
1¼" x 4'	"	1	5.25	5.00
2" x 40"	"	2	6.00	12.00
2" x 44"	"	1	6.15	6.00
2" x 6'	"	1	6.75	7.00
2'	"	1	6.35	6.00
4'	"	1	5.00	5.00
5'	"	2	5.50	11.00
Bar, Digging, 8'	"	15	5.35	71.00
Bar, C - Draw	"	4	6.00	24.00

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Bar,				
Digging 6'	Each	4	$ 4.00	$ 16.00
Iron 4'	"	3	2.00	6.00
Pole Jack	"	6	1.78	11.00
Simplex - Jack	"	4	1.78	7.00
Carpenters Rectangular	"	1	.78	1.00
Manhole	"			
Digging, 5'	"	2	2.21	4.00
Digging, 7'	"	3	3.50	10.00
Lever, 5'	"	6	4.75	28.00
Standard Starting	"	5	4.00	20.00
Crow 7'	"	3	4.00	12.00
Barrel, Sand	"	2	7.64	15.00
Barricade, Beards	"	7	3.50	24.00
Barricade Legs	"	90	5.14	463.00
Basket, Metal, 1 bushel	"	89	1.85	165.00
Battery,	"	1	1.00	1.00
Columbia No. 4	"	12	.21	3.00
Comet No. 502	"	2	.15	-
Eveready	"	703	.20	141.00
Eveready #752	"	29	.34	10.00
Eveready #790	"	5	.16	1.00
K.K.C.S. 4 cell	"	7	16.80	118.00
V-M	"	1	1.56	2.00
Flashlight Underwood	"	29	.15	4.00
Eveready, #235	"	34	.15	5.00
Beater, Carpet	"	1	.25	
Bellows, Hand	"	81	2.91	236.00
Bell, Loud Ringing	"	3	13.56	41.00
Belt, Lineman's body	"	1,056	3.80	4,013.00
Belt, Window cleaners	"	3	13.50	40.00
Bender, Cable, Conduit type	"	28	11.96	335.00
Bender,	"	81	3.52	285.00
Cable, Shoe type	"	67	4.16	279.00
Cable, Spiral Spring	"	23	3.52	81.00
Cable, #2902	"	1	.35	--

COMPANY WIDE APPRAISAL

8 - TOOLS , IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Bender				
#6902	Each	1	$ .35	$ -
Spring #7054	"	1	.35	-
Arm #14268	"	16	.15	2.00
Bank	"	1	.35	-
Pipe 3/4"	"	1	3.50	4.00
Arm #14767	"	18	.35	6.00
Back Stop	"	1	5.00	5.00
Log	"	1	2.75	3.00
Spring	"	9	.35	3.00
Bench				
Work	"	3	16.00	48.00
Cord Repair	"	1	17.40	17.00
Installer	"	3	10.00	30.00
Carpenter 10"x32"x3' 3 doors, 8 drawers	"	1	40.00	40.00
Bench, Carpenter 12'x33"x3'	"	1	22.50	22.00
Bench, Work 8'x34"x24" 2 doors 1 tool cupboard	"	1	30.00	30.00
Bicycle, with Luggage Holder	"	1	23.50	24.00
Binder, Chain	"	8	2.75	22.00
Binder, Load	"	4	2.75	11.00
Binder, Pole	"	4	2.75	11.00
Bit, Auger #32 3/8"	"	199	.19	38.00
Bit, Auger #32 1/2"	"	188	.24	45.00
Bit, Auger #32 T 3/8" x 8"	"	10	.19	2.00
Bit, Auger #32T				
5/8" x 16"	"	1	.62	1.00
1/2" x 8"	"	34	.24	8.00
7/16" x 10"	"	3	.24	1.00
7/16" x 12"	"	1	.26	-
9/16" x 6"	"	4	.28	1.00
11/16" x 8"	"	4	.33	1.00
7/8" x 18"	"	11	.90	10.00
3/8" x 10"	"	3	.21	1.00
1-1/8" x 8"	"	2	.50	1.00

COMPANY WIDE APPRAISAL

8 - TOOLS IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Bit, Auger				
#32T 1-1/2" x 18"	Each	4	$ 1.79	$ 7.00
#32T 3/4" x 8"	"	3	.33	1.00
#35T 1/2" x 18"	"	233	.53	123.00
#35T 5/8" x 18"	"	189	.62	117.00
Bit, Auger #35T				
11/16" x 18"	"	340	.62	211.00
3/4" x 18"	"	750	.66	495.00
13/16" x 18"	"	44	.80	35.00
1-1/4" x 18"	"	44	1.24	55.00
1-1/4" x 24"	"	24	1.65	40.00
1/4" x 18"	"	1	.43	-
7/16"X 18"	"	2	.48	1.00
12/16" x 14"	"	1	.66	1.00
11/32" x 18"	"	1	.43	-
20/32" x 10"	"	4	.33	1.00
21/32" x 18"	"	2	.62	1.00
1/8" x 8"	"	3	.19	1.00
1/2" x 12"	"	3	.50	2.00
1" x 10"	"	1	.90	1.00
1-1/4" x 6"	"	1	.61	1.00
1-1/4" x 7"	"	2	.61	1.00
1-1/4" x 8"	"	13	.65	8.00
1-1/4" x 10"	"	8	.70	6.00
1-1/4" x 12"	"	1	.80	1.00
5/8" x 14"	"	3	.55	2.00
1/4" x 8"	"	2	.19	-
1" x 18"	"	5	1.04	5.00
Bit Auger 1/2" x 10"	"	1	.33	-
Bit Auger 11/16" x 7"	"	1	.51	1.00
Bit, Augor				
11/16" x 10"	"	1	.51	1.00
1-1/2" x 10"	"	2	1.15	2.00
7/36" x 12"	"	2	.33	1.00
3/8" x 8"	"	37	.19	7.00

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Bit Auger				
5/16" x 18"	Each	8	$ .43	$ 3.00
7/16" x 8"	"	2	.33	1.00
9/16" x 8"	"	7	.36	3.00
13/16" x 18"	"	4	.80	3.00
1/2" x 9"	"	5	.26	1.00
3/4" x 8"	"	11	.51	6.00
3/4" x 12"	"	26	.51	13.00
1-1/4" x 8"	"	6	.61	4.00
1-1/4" x 9"	"	1	.61	1.00
1-1/4" x 18"	"	3	1.24	4.00
1-1/4" x 22"	"	1	1.30	1.00
1-1/4" x 36"	"	3	1.85	6.00
1-1/2" x 24"	"	2	2.10	4.00
7/16" x 12"	"	5	.33	2.00
9/16" x 12" T	"	4	.36	1.00
1-1/2" x 28"	"	1	2.25	2.00
1-1/4" x 24"	"	2	1.35	3.00
1-1/4" x 14"	"	1	1.15	1.00
1-1/2" x 12"	"	1	1.20	1.00
3/8" x 18"	"	1	.43	-
5/8" x 18"	"	1	.62	1.00
1-1/2" x 20"	"	1	1.95	2.00
7/8" x	"	1	.65	1.00
1/4" to 1" (by Set)	Set	1	5.25	5.00
1/4" x 18" Irwin	Each	2	.43	1.00
1/4" x 24" Irwin	"	3	.50	2.00
Russell Jennings 1/4" to 1"	Set	4	5.25	21.00
Bit, Car. No. 10	Each	3	1.00	3.00
Bit, Car. No. 11	"	1	1.10	1.00
Bit, Car				
No. 12	"	29	1.25	36.00
3/4" x 18"	"	5	.66	3.00
3/4" x 8"	"	2	.33	1.00
11/16" x 18"	"	4	.62	2.00
5/8" x 10"	"	2	.38	1.00
3/8" x 10"	"	3	.19	1.00
1/4" x 10"	"	1	.19	-
3/4" x 10"	"	2	.33	1.00
1/4" x 180"	"	2	.19	-

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Bit,Car				
No. 4	Each	1	$ .19	$ -
No. 6	"	1	.33	-
No. 8	"	1	.35	-
3/8" x 16" Irwin	"	1	.43	-
5/8" x 16" Irwin	"	5	.62	3.00
11/16" x 16" Irwin	"	14	.62	9.00
65T 1/2" x 18"	"	4	.53	2.00
65T 1/4" x 18"	"	2	.43	1.00
65T 3/4" x 18"	"	2	.66	1.00
Bit, Drill				
3/8" x 18"	"	286	.60	172.00
3/8" x 24"	"	339	.65	220.00
1/2" x 18"	"	154	.95	146.00
1/2" x 24"	"	152	1.03	157.00
3/4" x 24"	"	139	1.29	179,00
3/8" x 30"	"	67	.91	61,00
3/4" x 18"	"	221	1.10	443,00
1/4" x 22"	"	1	.50	1.00
1/4" x 16"	"	1	.43	
3/16" x 3"	"	1	.10	
5/8" x 9"	"	3	.35	1.00
3/8" x 5"	"	7	.20	1.00
5/8" x 18"	"	4	1.00	4.00
1/2" x 6"	"	7	.25	2.00
1/2" x 12"	"	30	.40	12.00
1/4" x	"	2	.43	1.00
5/8" x 15"	"	2	.90	2.00
3/8" x 26"	"	24	.85	20.00
6/32" x 24"	"	2	.45	1.00
1/2" - 5/16" - 3/8"	"	1	1.00	1.00
7/16" x 6"	"	26	.23	6.00
7/8" x 18"	"	2	1.25	2.00
3/16" x 12"	"	15	.35	5.00
3/16" x 18"	"	8	.40	3.00
11/16" x 24"	"	1	1.20	1.00
13/32 x	"	1	.90	1.00
1/2" x	"	1	.40	-
1" x 5"	"	2	.35	1.00
1" x 17½"	"	1	1.30	1.00

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Bit, Drill				
3/4" V.E.D.	Each	2	$ 1.00	$ 2.00
3/16"	"	1	.35	-
5/8" x 24"	"	5	1.10	6.00
5/8" x 20"	"	1	1.00	1.00
11/16" x 30"	"	70	1.30	91.00
6/32" x 18"	"	26	.40	10.00
1/4" x 12"	"	6	.40	2.00
1/4" x 18"	"	3	.45	1.00
3/8" x 14"	"	1	.40	-
Bit, Expansion				
No. 20	"	47	1.50	70.00
No. 2-C Clark	"	75	1.89	142.00
3/16" x 18" Clark	"	133	1.37	182.00
No. 1-C Clark	"	21	1.37	29.00
Bit, Expansion	"	2	1.27	3.00
Bit, Expansion	"	1	1.27	1.00
Bit, 1" x 8" Irwin	"	1	.43	-
Bit, 1" x 18" Irwin	"	1	1.04	1.00
Bit, 3/8" x 8"	"	10	.19	2.00
Bit,				
7/8" Forstner	"	1	1.08	1.00
3/8" Forstner Fastner	"	4	.77	3.00
5/8" Fastner	"	3	.89	3.00
- Fielder	"	11	1.29	14.00
Screwdriver 1/4"	"	8	.20	2.00
Screwdriver 3/8"	"	8	.25	2.00
Screwdriver 1/2"	"	4	.25	1.00
Square 1/4" x 16"	"	1	.45	-
Stock No. 108	"	4	1.80	7.00
Machine 12/32"	"	2	.50	1.00
Machine 5/8"	"	2	.70	1.00
Syracuse	"	1	.75	1.00
Syracuse No. 12 3/4"	"	2	1.29	3.00
Wood No. 7	"	1	.48	-

8 TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265-(Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Bit,				
Wood No. 8	Each	2	$ .50	$ 1.00
Wood No. 20	"	1	1.00	1.00
Wood 12/16" x 18"	"	5	1.50	8.00
Wood 1" x 18"	"	2	2.00	4.00
Round 6"	"	2	.30	1.00
7/8" x 18"	"	2	.90	2.00
1-1/16" x 8"	"	6	.50	3.00
1-1/4" x 8"	"	6	.61	4.00
1-1/2" x 14"	"	2	1.00	2.00
1-1/2" x 24"	"	2	2.00	4.00
1/4" x 24"	"	1	.60	1.00
1/4" x 30"	"	14	.70	10.00
3/16" x 18"	"	1	.40	--
3/8" x 12"	"	21	.33	7.00
5/8" x 8"	"	3	.28	1.00
5/8" x 16"	"	1	.60	1.00
9/16" x 12"	"	2	.40	1.00
2-3/16" x 18"	"	1	2.50	2.00
Blade, Hack Saw 8"	"	253	.03	8.00
Blade, Hack Saw 12"	"	438	.05	22.00
Blade, Hack Saw --	"	14	.04	1.00
Block, Cable Running	"	14	22.11	310.00
Block, Booster	"	91	.10	9.00
Block,				
Snatch 6"	"	157	3.14	493.00
Snatch 8"	"	66	6.61	436.00
Snatch 10"	"	46	9.08	418.00
Snatch -	"	17	6.00	102.00
Snatch No. 611	"	25	6.61	165.00
Snatch No. 723	"	12	9.69	116.00
Snatch 1-1/2" 2 Sheave	"	2	.75	2.00
Snatch 4" 1 Sheave	"	2	.98	2.00
Snatch 5" 5 Sheave	"	1	8.77	9.00
Snatch 12"	"	4	12.00	48.00
Wood Snatch 1"	"	1	.50	1.00
Cable 1 Sheave	"	16	6.10	98.00
Cable Ring No. 10	"	1	6.10	6.00
Cable Ring No. 20	"	1	6.10	6.00

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8 - B - General Tools and Implements - Account 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Block,				
Slack 2"	Each	27	$ .60	$ 16.00
Slack 2-1/2"	"	3	.91	3.00
Slack -	Set	1	3.00	3.00
Slack -	Each	12	2.50	30.00
Slack Wire Grip	"	6	2.91	17.00
Shackle, Cline	"	1	6.10	6.00
Pulley 2"	"	4	.60	2.00
Pulley 3"	"	2	1.60	3.00
1820-30 R	"	6	4.50	27.00
Tackle, 3" - 1 Sheave	"	157	1.00	157.00
Tackle, 4" - 2 Sheave	"	72	1.79	129.00
Tackle, 5" - 2 Sheave	"	10	2.50	25.00
Tackle, 5" - 3 Sheave	"	54	2.82	152.00
Tackle, 5" - 2 Sheave	"	56	2.44	137.00
Tackle, 6" - 3 Sheave	"	290	4.28	1,241.00
Tackle, 8" - 2 Sheave	"	24	6.00	144.00
Tackle, 8" - 3 Sheave	"	89	6.73	599.00
Tackle, 4" - 1 Sheave	"	24	.98	24.00
Tackle, 3" - 2 Sheave	"	709	1.60	1,134.00
Tackle, 4" - 3 Sheave	"	549	2.65	1,455.00
Tackle, 2" - 2 Sheave	"	22	1.00	22.00
Tackle, 6" - 1 Sheave	"	15	2.00	30.00
Tackle, 2-1/2" - 1 Sheave	"	4	.75	3.00
Tackle, 3" - 3 Sheave	"	16	2.23	36.00
Tackle, 6" - 5 Sheave	"	1	8.77	9.00
Tackle, 8" - 1 Sheave	"	1	4.00	4.00
Tackle, 2" - 1 Sheave	"	12	.75	9.00
Tackle, 2½" - 2 Sheave	"	7	.91	6.00
Blower, Buffalo Portable #202	"	1	33.20	33.00
Blower, No. 1113	"	2	2.91	6.00
Board, Leather Test	"	1116	.60	670.00
Board, Reel	"	4	4.00	16.00
Board, Running, two wire	"	4	.75	3.00
Board,				
Test Leather 50 Pr.	"	4	.60	2.00
Linen Test	"	1309	.02	26.00
Wood Test 100 Pr.	"	27	.25	7.00
2 Pin Reel	"	5	4.00	20.00

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Board,				
Platform Support	Each	10	$ 2.98	$ 30.00
Fiber Test	"	168	.04	7.00
Clip	"	28	.60	17.00
Fiber Test 1 to 900	Set	1	.72	1.00
Fiber Test 1 to 300	"	1	.24	-
Runner - 5 wire	Each	13	3.00	39.00
Runner - 10 wire	"	90	4.20	378.00
Transposition	"	9	9.88	89.00
Borer, Tap No. 342	"	3	.31	1.00
Boat, Row 18 ft. with two sets of oars	"	1	50.00	50.00
Book, Classification	"	1	1.00	1.00
Book, Hand	"	2	1.00	2.00
Book, Plant Hand	"	3	1.00	3.00
Book, Instruction	"	1	1.00	1.00
Book, Material	"	1	1.00	1.00
Book, Safety	"	2	1.00	2.00
Book, Code	"	3	1.00	3.00
Boomer, Patent	"	1	2.00	2.00
Boomer, Polo	"	2	2.00	4.00
Booster, Cable	"	8	.10	1.00
Boots, Rubber	Pair	147	3.66	538.00
Bolt, Eye 3/4"	Each	2	.32	1.00
Bottle, O.B.T. Co. 5 gal.	"	52	1.75	91.00
Box,				
Tool Dwg. W-508	"	72	40.00	2,880.00
Cable Paster	"	58	1.08	63.00
Tool, Homemade	"	1	14.00	14.00
Tin, 154	"	34	.07	2.00
Steel, Tool	"	2	50.00	100.00
Count	"	6	8.00	48.00
Homemade, Test	"	2	2.00	4.00
Skinner, Test	"	3	37.50	112.00
Toll Train Test	"	1	2.50	2.00
Wood, 33" x 20" x 20"	"	1	2.00	2.00
Coin	"	5	1.55	8.00
7-A Cord Test	"	2	8.35	17.00
9-A Cord Test	"	2	8.35	17.00
Cord Test for Supervision, Ringing and talking	"	1	37.50	38.00

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Box,				
Leather Tool	Each	2	$ 7.46	$ 15.00
Material for Ford	"	1	1.40	1.00
Mitre, Stanley	"	7	8.69	61.00
Special Repairman	"	3	8.00	24.00
C. E. D. Drw. F M 23	"	5	42.23	211.00
Tool 1½' x 2' x 4'	"	3	22.00	66.00
Tool 30½" x 16½" x 10"	"	1	8.00	8.00
Resistance	"	5	20.00	100.00
Test	"	1	8.35	8.00
Universal Test	"	1	8.35	8.00
Buzzer Test	"	2	3.00	6.00
Sterling Line Relay Resistance Test	"	1	8.35	8.00
Coil Test	"	3	45.30	136.00
Hyatt	"	15	37.50	562.00
Tool Dwg. 504	"	3	42.23	127.00
Cord Test for Sterling Cord Ckt.	"	2	8.35	17.00
1 - A Battery	"	1	.90	1.00
Voltmeter, D. 2509	"	1	3.00	3.00
Test, 22B	"	3	37.30	112.00
Spec. 7066	"	2	37.00	74.00
Relay Test	"	1	8.85	9.00
Portable Test Dwg. A C-6082	"	1	45.35	45.00
Cord ckt. Test	"	1	8.85	9.00
Inc. Toll Trunk Test	"	1	5.75	6.00
Inc. Local Trunk Test	"	1	5.75	6.00
Tool	"	103	42.23	4,350.00
Brace, Ratchet	"	715	2.00	1,430.00
Brace, Ratchet, Corner	"	2	2.00	4.00
Brace, Ratchet, 10"	"	322	3.09	995.00
Brace, Trench	"	49	1.37	67.00
Brace, Chain	"	2	2.00	4.00
Brace, Corner	"	2	3.50	7.00
Bridge, L & N	"	1	137.50	138.00
Bridge, Wheatstone	"	4	137.50	550.00
Bridge, Thompson - Levering	"	1	137.50	138.00
Bridge, No. 1-A Capacity	"	1	84.00	84.00
Bridge, Queen Acme Portable Test	"	1	84.00	84.00
Bridge, #2017	"	1	84.00	84.00
Broom, Street Push	"	51	1.37	70.00

COMPANY WIDE APPRAISAL

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Broom, Corn	Each	45	$ .86	$ 39.00
Broom, Whisk	"	5	.30	2.00
Broom, Floor, Hair 16"	"	3	1.50	4.00
Broom, Warehouse	"	87	.86	75.00
Brush, File & Card	"	28	.64	18.00
Brush,				
Stencil	"	116	.50	58.00
Terminal	"	361	.49	177.00
Short handled, Typewriter	"	141	.07	10.00
Flat Paint 2"	"	156	.60	94.00
Flat Paint 4"	"	126	2.25	284.00
Flat Paint 1"	"	49	.40	20.00
Flat Paint 3"	"	4	1.14	5.00
Flat Paint 2½"	"	8	.75	6.00
Flat Paint 1½"	"	3	.50	2.00
Roof	"	12	3.14	38.00
Radiator	"	21	.75	16.00
Cleaning	"	1	.75	1.00
Flue	"	1	.77	1.00
Rubbing Furniture	"	14	.50	7.00
Tooth	"	20	.35	7.00
Carbon 6"	"	1	.35	-
Camel's Hair	"	26	.50	13.00
Floor	"	18	1.50	27.00
5" Hand Vacuum cleaner	"	1	2.00	2.00
Round 1"	"	7	.40	3.00
Sash No. 7	"	13	.35	5.00
Shellac	"	2	.30	1.00
Window 8' handle	"	9	2.25	20.00
Waxing 15 lb.	"	1	2.50	2.00
Calcimine 8"	"	1	3.15	3.00
Round, Artist	"	22	.15	3.00
Gig	"	2	1.00	2.00
Osborn #428	"	1	1.50	2.00
10 X X	"	1	1.50	2.00
Wooster 12"	"	1	1.50	2.00
Flat Duster	"	7	1.77	12.00
Round Duster	"	1	1.83	2.00
Counter	"	33	.75	25.00
Stipple	"	1	1.50	2.00
Varnish 2"	"	5	.76	4.00

COMPANY WIDE APPRAISAL

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Brush,				
Water Tool	Each	29	$ .77	$ 22.00
Water Color	"	4	.77	3.00
Wire #3	"	21	.33	7.00
Wire #6	"	7	.44	3.00
Contact Cleaning	"	8	.49	4.00
Toilet Bowl	"	10	2.95	30.00
Scrub	"	11	.15	2.00
Dusting 626 - 7"	"	1	1.25	1.00
Waxing	"	2	2.50	5.00
Buck, Cainer	"	40	3.88	155.00
Bucket, Coal	"	2	.55	1.00
Bucket, Water	"	20	.50	10.00
Bucket, 14 qt.	"	7	.50	4.00
Bucket, Fibre	"	1	.69	1.00
Bucket,				
Wood 12 qt.	"	8	1.50	12.00
Galv. 5 gal.	"	2	.50	1.00
Galv. 2 gal.	"	15	.50	8.00
Sand	"	1	1.02	1.00
Fire Extinguisher	"	18	.50	9.00
Bulb,				
Flashlight	"	78	.15	12.00
Vacuum 101B	"	3	7.00	21.00
Vacuum 101D	"	3	7.00	21.00
Extra for Baloptican	"	1	.60	1.00
Burnisher, No. 1-A	"	197	.20	39.00
Burnisher, No. 265	"	5	.20	1.00
Burnisher, Contact	"	6	.20	1.00
Buzzer, Iron Box	"	1	1.13	1.00
Buzzer, No. 10-A	"	6	1.13	7.00
Buzzer, No. 2	"	1	1.13	1.00
Cabinet, Cord	"	1	21.96	22.00
Cabinet, Scraper #186	"	1	.65	1.00
Cabinet, Screwdriver 12½"	"	16	.40	6.00
Cabinet, Screwdriver 3/16" x 3½"	"	4	.30	1.00

COMPANY WIDE APPRAISAL

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Cabinet,				
Screwdriver	Each	3	$ .40	$ 1.00
H-24664 - 6½"	"	6	.40	2.00
Tool	"	2	4.50	9.00
Test No. 1407C	"	4	10.00	40.00
Display 24"x32"x7½"	"	1	4.00	4.00
Fuse	"	5	6.50	32.00
Calendar, Desk	"	5	1.00	5.00
Caliper	"	1	.85	1.00
Camera	"	1	20.00	20.00
Camera, Century Complete, Tripod, Plate Holder 8 x 10	"	1	40.00	40.00
Can, Kerosene, 3 gal.	"	37	2.75	102.00
Can, Kerosene, 5 gal.	"	159	3.67	584.00
Can, Kerosene, 1 gal.	"	8	2.38	19.00
Can,				
Carbolineum	"	38	5.29	201.00
Safety, 5 gal.	"	2	3.67	7.00
Garbage, 2 gal.	"	1	5.23	5.00
Garbage, 3 gal.	"	21	5.23	110.00
Garbage, 5 gal.	"	1	5.23	5.00
Sprinkling, 1 gal.	"	1	.75	1.00
Oil, 5 gal.	"	5	3.67	18.00
Safety, 1 gal.	"	7	2.38	17.00
Safety, 2 gal.	"	159	2.33	370.00
Safety, 50 gal.	"	1	7.00	7.00
Gasolene, 1 gal.	"	3	2.38	7.00
Gasolene, 2 gal.	"	11	2.33	26.00
Waste, No. 55	"	40	2.62	105.00
Oily Waste Safety	"	10	2.62	26.00
Wax				
Van Sack, 25 gal.	"	1	20.00	20.00
Oil	"	1	6.00	6.00
Oil 1/2 pint	"	19	.35	7.00
Oil 1 pint	"	5	.10	1.00
	"	1	.15	-

COMPANY WIDE APPRAISAL

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Can,				
Oil 2 qt.	Each	1	$ .35	$ -
Ash 26" x 20"	"	12	2.62	31.00
Cans, Water	"	1	2.00	2.00
Cans, Jumper Wire	"	4	2.62	10.00
Canvas, Lawn, 25' x 9'	"	10	23.00	230.00
Canvas, Drop Cloth 16' x 16'	"	2	26.34	53.00
Car, Cable	"	363	17.33	6,291.00
Car, Movers	"	1	4.50	4.00
Car, Pole, Rubber Tires	"	2	637.00	1,274.00
Carrier, Conduit	"	3	13.50	40.00
Carrier, Ladder	"	3	15.00	45.00
Cart, Cable man	"	123	169.79	20,884.00
Cart, Cable man, Rubber wheel	"	5	169.79	849.00
Cart, Hand	"	22	35.26	776.00
Cart,				
Hand, Installer	"	4	35.26	141.00
Pole, Steel Tires	"	1	600.00	600.00
Propel, C. R. D. Dwg. WL 51	"	2	20.00	40.00
Push, No. 10	"	2	20.00	40.00
Rope, Reel	"	4	140.65	563.00
Flatbottom	"	1	15.00	15.00
Strand Reel	"	4	273.15	1,093.00
3 Wheel	"	1	20.00	20.00
Case,				
Cord, Carrying	"	153	1.45	222.00
Hand Book	"	189	.49	93.00
No. 12029 Battery gauge	"	22	.79	17.00
Goggle	"	58	.15	9.00
Carbon	"	62	1.40	87.00
Bit	"	182	1.96	357.00
Carbon 3A	"	30	1.40	42.00
Sleeve Carrying	"	1	1.40	1.00
No. 146-56A	"	1	2.03	2.00
Battery 35	"	3	1.80	5.00
Battery 35H Gauge	"	2	1.00	2.00
Brief	"	43	10.50	453.00
Carrying, 17E	"	34	2.03	69.00
Carrying, 1A	"	5	1.40	7.00

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Case,				
Carrying, 3A	Each	353	$ 1.40	$ 494.00
Carrying, No. 3F	"	1	1.40	1.00
Carrying, No. 17A	"	5	2.03	10.00
Carrying, Dial	"	1	.15	--
Drill	"	12	.25	3.00
Fiber	"	9	4.50	40.00
Installer, Carrying	"	4	7.46	30.00
Inspector, Suit	"	1	9.36	9.00
Protector Block, Carrying	"	15	1.40	21.00
Rubber Gloves	"	2	1.18	2.00
Stencil	"	20	3.52	70.00
Sub-Set	"	21	.95	20.00
Tool, Repairman	"	11	1.11	12.00
Transmitter, Carrying	"	24	.18	4.00
Canvas, for forms 425	"	89	.60	53.00
No. 4A Carrying	"	67	.16	11.00
No. 5A Carrying	"	1	15.00	15.00
No. 6A Carrying	"	1	30.00	30.00
Leather, for No. 280 meter	"	14	5.00	70.00
Sand, glass	"	1	.15	--
Leather Mod. 155 V.M.	"	3	5.00	15.00
Hand Axe	"	1	1.07	1.00
Codarone, 2 gal.	"	1	6.00	6.00
Chain, Pull Jack 8'	"	124	6.35	787.00
Chain, Log 15'	"	147	2.75	404.00
Chain, Log 10'	"	8	2.00	16.00
Chain, Niagara Link 30'	"	1	1.80	2.00
Chain,				
Niagara Link 16'	"	6	.96	6.00
Forrot	"	1	1.02	1.00
Guy	"	32	2.37	76.00
Lightner	"	2	2.20	4.00
Measuring, 7781-B	"	17	12.53	213.00
Measuring, 7781-C	"	1	12.53	13.00
Trace 6'	"	133	1.20	160.00
Trace 10'	"	3	2.00	6.00
Trace 12'	"	4	2.20	9.00

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265- (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Chain,				
Trace 15'	Each	5	$ 3.00	$ 15.00
Binding 9'	"	2	1.80	4.00
Simplex Polo, 8'	"	9	6.35	57.00
Chamois	"	10	1.00	10.00
Check, Reel, Home-made	"	1	3.00	3.00
Chisel, Stonepoint 1-1/4" x 24"	"	22	2.03	45.00
Chisel, 1-1/4" x 18"	"	18	1.50	27.00
Chisel, Stonepoint 36"	"	8	4.25	34.00
Chisel,				
Stonepoint 3/4" x 18"	"	33	1.37	45.00
Gouge 1/2"	"	5	.98	5.00
Tile	"	3	.45	1.00
No. 92	"	4	.90	4.00
No. 97B, 1/2"	"	2	.98	2.00
Wood 1/2"	"	78	.98	76.00
Wood 1"	"	282	1.22	344.00
Wood 1-1/2"	"	106	1.40	148.00
Wood 2"	"	233	1.68	391.00
Wood 1/4"	"	5	.98	5.00
Wood 3/4"	"	7	1.10	8.00
Wood 1-1/2" x 10"	"	4	1.40	6.00
Cold, 1/2" x 6"	"	26	.39	10.00
Cold, 1/2" x 12"	"	12	.54	6.00
Cold, 3/4" x 8"	"	223	.43	96.00
Cold, 3/4" x 12"	"	1	1.03	1.00
Cold, 1" x 12"	"	11	.96	11.00
Cold, 1" x 8"	"	24	.81	19.00
Cold, 3/4" x 8"	"	3	.43	1.00
Cold, 7/8" x 8"	"	4	.60	2.00
Cold, 1" x 6"	"	9	.81	7.00
Cold, 1-1/4" x 6"	"	2	.90	2.00
Cold, 1-1/2" x 6"	"	4	1.00	4.00
Cold, 1/2" x 9"	"	1	.50	1.00
Cold, 3/8" x 16"	"	1	.54	1.00
Cold, 3/4" x 7"	"	2	.43	1.00
Cold, 1/2" x 5"	"	2	.39	1.00
Cold, 1" x 10"	"	5	.85	4.00
Cold, 1-1/2" x 18"	"	4	1.50	6.00

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Chuck, Force Feed Drill, for brace	Each	1	$ 1.75	$ 2.00
Chuck, 1/2" Electric Drill	"	2	1.75	4.00
Clamp, Hand Screw	"	14	1.35	19.00
Clamp, Haven, No. 1604-20	"	634	2.60	1,648.00
Clamp, Carriage makers	"	17	.90	15.00
Clamp,				
No. 7600A	"	2	5.60	11.00
C-4"	"	50	.45	22.00
No. 4 Furniture	"	4	2.35	9.00
No. 5	"	2	2.60	5.00
Hand Screw 6"	"	15	.69	10.00
Haven-C 6"	"	13	2.04	27.00
Haven 1604-10	"	63	1.85	117.00
Hose 2-1/2"	"	6	2.28	14.00
Strand, Pulling	"	47	21.70	1,020.00
Type B Strand Pulling				
Splicing.	"	3	15.00	45.00
Hose, 3"	"	35	2.28	80.00
Oster 6"	"	5	2.28	11.00
Oster 7½"	"	7	.55	4.00
Sampson	"	1	.65	1.00
Iron, 2"	"	2	.65	1.00
Iron, 3"	"	3	.49	1.00
Brownie No. 1	"	2	.30	1.00
Cleaner, Spiral Flue	"	6	.07	-
Cleaner, Contact	"	1	.77	1.00
Climber, Lineman, No. 1901	Pair	3	.49	1.00
Clip, Frankel Test	Each	1169	2.84	3,320.00
Clip, Lineman Test	"	434	.21	91.00
Clip, Transit	"	30	.21	6.00
Clip, Universal Battery - 21 A	"	6	.75	4.00
Cloth, Crotch 5' x 6'	"	34	.09	3.00
Cloth, Crotch 10' x 12'	"	6	1.90	11.00
Cloth, Wiping	"	5	7.50	38.00
Cloth, Slicker	"	120	.23	28.00
Coat, Rubber	Yard	90	1.00	90.00
Coat, Slicker	Each	23	7.95	183.00
Coil, Resistance, Home-made	"	6	6.00	36.00
Coils, Stewart Exploring	"	1	1.00	1.00
	"	3	33.20	100.00

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Coils, Fault Finders Exploring	Each	1	$ 33.20	$ 33.00
Container, Alcohol	"	4	1.00	4.00
Container, Copper, Sleeve, Large	"	70	7.31	512.00
Container, Copper Sleeve, Small	"	156	1.08	168.00
Container, Oil, Brass 5 gal. with pump	"	1	7.50	8.00
Conveyor, Concrete	"	1	3.00	3.00
Copper, Elec. Soldering	"	885	5.31	4,699.00
Copper, Frame Soldering	"	178	.50	89.00
Copper, Multiple Soldering	"	68	1.67	114.00
Copper, Regular Soldering	"	985	.63	621.00
Copper, Alcohol Soldering	"	90	3.50	315.00
Cord, #574	"	181	.65	118.00
Cord, Bonding	"	58	2.11	122.00
Cord, Extension	"	33	1.75	58.00
Cord, Patching	"	76	1.37	104.00
Cord, #848	"	1	1.08	1.00
Extension 4'	"	37	1.75	65.00
Extension 10'	"	20	1.75	35.00
Extension 15'	"	32	1.75	56.00
Extension 18'	"	4	1.75	7.00
Extension 20'	"	15	1.75	26.00
Extension 25'	"	245	1.75	429.00
Extension 30'	"	3	1.75	5.00
Heater #16, 25'	"	5	1.75	9.00
Sash	Feet	170	.01	2.00
#87 4'	Each	1	.90	1.00
Headset #744	"	54	.40	22.00
Teaser	"	1	.50	1.00
Extension Plug and Socket	"	1	1.75	2.00
Lamp No. 18	Feet	250	.10	25.00
Counter, Veeder	Each	1	1.50	2.00
Counter, Peg No. 10A with 12004 Mtg	"	95	3.85	366.00
Counter, Pole A B No. 2	"	16	1.50	24.00
Counter, Pole No. 0	"	2	1.50	3.00
Counter, Sink	"	3	.42	1.00
Counter, Sink, Clark No. 16	"	3	.42	1.00
Cover, Handle	"	123	.60	74.00
Cover, Elec. Fan	"	2	1.00	2.00
Cover, Hand Book	"	225	.54	122.00

COMPANY WIDE APPRAISAL

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Cover, Test Set	Each	1	$ 2.03	$ 2.00
Coupling, Hose Male 4"	"	2	1.75	4.00
Coupling, Hose Female 2"	"	2	.85	2.00
Crank, Auger	"	1	1.94	2.00
Crate,	"	44	1.00	44.00
Crimper, Aerial Ring	"	65	13.90	904.00
Crutch, Pole	"	52	36.93	1,920.00
Curve, No. 20	"	1	.45	-
Curve, No. 27	"	1	.75	1.00
Cutter, Tube	"	267	2.03	542.00
Cutter,				
New Easy Bolt No. 1	"	7	3.85	27.00
New Easy Bolt No. 2	"	35	4.39	154.00
New Easy Bolt No. 3	"	202	5.29	1,069.00
Asphalt	"	19	5.04	96.00
Metal Moulding	"	1	8.00	8.00
Hedge	"	3	1.85	6.00
Helwig No. 2	"	1	1.75	2.00
Pipe	"	6	6.50	39.00
Pipe 2"	"	11	2.72	30.00
Pipe 4"	"	11	11.01	121.00
Sod	"	1	1.35	1.00
Diagonal 5"	"	1	1.75	2.00
No. 0 B-Bolt	"	2	1.88	4.00
Flush Valve	"	1	1.32	1.00
Red Devil Glass	"	2	.13	-
Bolt No. 3 Bull dog	"	7	5.29	37.00
Drill Points, Duntley				
1/4 inch	"	11	.30	3.00
5/16 inch	"	6	.30	2.00
3/8 inch	"	26	.32	8.00
1/2 inch	"	15	.38	5.00
3/4 inch	"	13	.59	8.00
Drill Points, Type V				
3/8 inch	"	20	.32	6.00
1/2 inch	"	35	.36	13.00

COMPANY WIDE APPRAISAL

8 TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Drills, Twist				
1/4 inch	Each	116	$ .17	$ 20.00
1/2 inch	"	48	.33	16.00
3/4 inch	"	1	.55	1.00
3/8 inch	"	10	.22	2.00
1/16 inch	"	4	.12	-
3/16 inch	"	51	.14	7.00
5/16 inch	"	6	.19	1.00
7/16 inch	"	9	.28	3.00
9/16 inch	"	6	.39	2.00
13/16 inch	"	1	.60	1.00
3/32 inch	"	5	.12	1.00
5/32 inch	"	2	.12	-
7/32 inch	"	3	.15	-
9/32 inch	"	7	.18	1.00
11/32 inch	"	5	.21	1.00
13/32 inch	"	9	.25	2.00
15/32 inch	"	3	.30	1.00
21/32 inch	"	2	.47	1.00
7/64 inch	"	3	.12	-
9/64 inch	"	25	.12	3.00
11/64 inch	"	2	.14	-
13/64 inch	"	3	.15	-
15/64 inch	"	2	.17	-
17/64 inch	"	14	.18	3.00
21/64 inch	"	2	.21	-
23/64 inch	"	1	.22	-
25/64 inch	"	46	.25	12.00
27/64 inch	"	3	.26	1.00
29/64 inch	"	26	.30	6.00
1 inch	"	1	.65	1.00
1-1/4 inch	"	1	.80	1.00
Drills, 1/4" x 18"	"	1	1.10	1.00
Drills, 3/16" x 18"	"	1	1.00	1.00
Drills, 1/2" x 18"	"	1	1.50	2.00
Drill, Straight Shank Twist	"	168	.22	37.00
Drill, Bit Stock Twist	"	81	.48	39.00

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Drills, Twist,				
8 per set	Set	1	$ 1.00	$ 1.00
10 per set	"	1	1.25	1.00
1/16" to 1/2" by 64ths	"	2	7.00	14.00
No. 1 to No. 60	"	43	6.50	280.00
Deadman	Each	69	9.37	647.00
Deflector, Coin	"	1	1.00	1.00
Desk, Army field	"	1	16.50	16.00
Derrick, Loading Pot	"	1	22.00	22.00
Derrick, Pole Raising	"	8	179.20	1,434.00
Dial, No. 2-C-D	"	5	4.90	24.00
Dial, No. 2-E-A	"	2	5.25	10.00
Digger, Electric	"	3	38.00	114.00
Digger, Posthole	"	24	1.55	37.00
Digger, Slick	"	89	4.29	382.00
Diaphram, No. 1-A Pump	"	12	.94	11.00
Dinkey, Pole	"	30	266.51	7,995.00
Dipper, Paraffine	"	267	.51	136.00
Divider, No. 92	"	4	1.12	4.00
Die, 1/4" x 20"	"	4	1.05	4.00
Die, 1/4" to 1"	Set	1	6.95	7.00
Die, 1/12" x 13"	Each	5	2.55	13.00
Die, 3/8" x 16"	"	5	1.05	5.00
Die, 5/16" x 18"	"	1	1.05	1.00
Die, 3/4" x 18"	"	6	1.15	7.00
Die, 1 inch	"	1	1.15	1.00
Die, 1-1/4 inch	"	2	1.50	3.00
Die, 1-1/2"	"	1	2.55	3.00
Die, 2"	"	2	2.55	5.00
Drawer, 7' x 2' x 3"	"	1	4.00	4.00
Duster, Painter's	"	44	1.60	70.00
Duster, Feather	"	25	1.90	48.00
Duster, Wool	"	4	1.50	6.00
Drum, Oil, 20 gal.	"	1	3.20	3.00
Drift, 17 inch sizing	"	1	2.85	3.00
Dresser, Boxwood cable	"	256	1.75	448.00
Dresser, Soft Cable	"	116	2.71	314.00
Drill Points, Star, 3/8" x 2-1/2"	"	17	.32	5.00
Drill Points, Star, 1/2" x 2-1/2"	"	2	.36	1.00
Drill Points, Star, 3/8" x 4"	"	153	.32	49.00

COMPANY WIDE APPRAISAL

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Drill Points, Star,				
7/16" x 4"	Each	70	$ .32	$ 22.00
7/8" x 5"	"	30	.65	20.00
3/8" x 6"	"	3	.32	1.00
1/2" x 6"	"	56	.36	20.00
5/8" x 6"	"	108	.56	60.00
3/4" x 6"	"	10	.59	6.00
1" x 6"	"	10	.65	6.00
1/4" x 8"	"	47	.25	12.00
3/8" x 8"	"	6	.25	2.00
5/8" x 8"	"	20	.55	11.00
7/8" x 8"	"	2	.80	2.00
1" x 9"	"	1	.85	1.00
1/4" x 12"	"	61	.26	16.00
5/16" x 12"	"	124	.35	43.00
3/8" x 12"	"	206	.37	76.00
7/16" x 12"	"	37	.41	15.00
1/2" x 12"	"	229	.37	85.00
9/16" x 12"	"	8	.38	3.00
3/4" x 12"	"	4	.58	2.00
7/8" x 12"	"	14	.85	12.00
1" x 12"	"	1	.92	1.00
3/8" x 14"	"	3	.39	1.00
1-1/4" x 16"	"	12	2.75	33.00
1/4" x 18"	"	4	.29	1.00
9/32" x 18"	"	1	.30	-
3/8" x 18"	"	435	.49	213.00
7/16" x 18"	"	16	.43	7.00
1/2" x 18"	"	469	.46	216.00
5/8" x 18"	"	78	.50	39.00
3/4" x 18"	"	316	.73	231.00
1" x 18"	"	54	1.16	63.00
1-1/4" x 18"	"	1	2.75	3.00
5/16" x 24"	"	22	.45	10.00
3/8" x 24"	"	147	.55	81.00
1" x 24"	"	108	1.17	126.00
1-1/4" x 24"	"	26	3.97	103.00
2" x 30"	"	31	7.00	217.00
3/4" x 36"	"	8	1.15	9.00
1" x 36"	"	54	5.00	270.00

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Drill Points, Star,				
1-1/4" x 36"	Each	33	$ 6.25	$ 206.00
1-1/2" x 36"	"	124	6.90	856.00
2" x 42"	"	2	8.00	16.00
1-1/2" x 72"	"	1	9.00	9.00
Drill Points, Pierce,				
1/4" x 4"	"	14	.30	4.00
5/16" x 4"	"	290	.30	87.00
3/8" x 4"	"	549	.32	176.00
7/16" x 4"	"	42	.32	13.00
1/2" x 4"	"	385	.36	139.00
5/8" x 6"	"	142	.56	80.00
Drills				
No. 2	"	1	.09	--
No. 4	"	2	.09	--
No. 5	"	1	.09	--
No. 6	"	2	.08	--
No. 12	"	1	.06	--
No. 14	"	2	.06	--
No. 15	"	1	.06	--
No. 16	"	1	.06	--
No. 19	"	1	.06	--
No. 23	"	1	.06	--
No. 24	"	1	.05	--
No. 38	"	1	.05	--
No. 41	"	261	.05	13.00
No. 44	"	26	.05	1.00
Drill				
Star Hammer	"	8	.51	4.00
Pierce Hammer	"	283	7.36	2,083.00
Electric Hammer, No. 0	"	2	54.00	108.00
Electric Hammer, No. 2	"	4	80.00	320.00
Electric Hammer 088	"	1	54.00	54.00
Electric Hammer, Van Dorn	"	1	23.71	24.00
Electric Hammer, V-2628	"	1	54.00	54.00
Electric No. 6796	"	1	80.00	80.00
Electric No. 33977	"	1	80.00	80.00

12725

COMPANY WIDE APPRAISAL

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Drill				
Electric	Each	11	$ 23.71	$ 261.00
Electric, Jones	"	3	23.71	71.00
Yankee, No. 1545	"	12	2.50	30.00
Yankee, No. 44	"	27	2.05	55.00
Breast	"	23	3.69	85.00
Hand No, 5½-B, Goodell-Pratt	"	69	2.95	204.00
Press, Hand	"	7	9.00	63.00
Chain	"	8	3.48	28.00
Rawl No. 15	"	5	.85	4.00
Rock - 3 ft.	"	7	5.00	35.00
Rock - 8 ft.	"	1	9.45	9.00
Rock - 4 ft.	"	4	5.78	23.00
Rock - 5 ft.	"	1	6.30	6.00
Rock - 6 ft.	"	41	6.97	286.00
Electric, Syntron	"	1	38.00	38.00
Section E	"	7	5.00	35.00
Wire gauge, Twist	"	204	.06	12.00
Concrete - 6 inch	"	1	.75	1.00
Concrete - 1-1/2 inch	"	3	.75	2.00
Concrete - 1-1/4 inch	"	1	.75	1.00
Diamond Point	"	5	.75	4.00
Diston, 3/8 inch	"	2	.75	2.00
Diston, 3/4 inch	"	1	.75	1.00
Edgers, Turf	"	12	.95	11.00
Ejectors, Star Drill	"	10	.08	1.00
Elements, Soldering Copper No. 3138	"	24	1.75	42.00
Elements, Soldering Copper No. 9273	"	10	1.75	18.00
Elements, Soldering Copper No. 9275	"	8	2.25	18.00
Elements, No. 1A Standard Noise	"	2	65.00	130.00
Expander	"	1	1.00	1.00
Extractor, Key	"	1	.30	-
Extractor, Lamp	"	11	.30	3.00
Extractor, Number Plate	"		2.25	2.00
Extinguisher, 2½ Gal. Fire	"	5	9.60	48.00
Extinguisher, 5 Gal. Fire	"	2	12.00	24.00
Extinguisher, Pyrene	"	3	8.39	25.00
Feeler, 122 A	"	1	1.29	1.00

COMPANY WIDE APPRAISAL

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
File	Each	1,075	$ .40	$430.00
Filler, 190 Brass	"	1	2.00	2.00
Filler, Battery Type A	"	1	2.06	2.00
Filler, Bottle	"	1	.16	-
Filter, Water	"	9	16.31	147.00
Finder, L & N Fault	"	1	33.20	33.00
Finder, Test Knite	"	1	3.08	3.00
Finder, Stewart Fault	"	2	33.20	66.00
Finder, Mathews Fault	"	1	33.20	33.00
Fixture, Plugging	"	1	33.00	33.00
Flag, No. 1 Danger	"	493	.60	296.00
Flag, No. 2 Danger	"	263	.71	187.00
Flashlight	"	373	.60	224.00
Flashlight 2 Cell	"	4	.60	2.00
Flashlight Everready	"	4	.65	3.00
Flashlight No. 2604	"	390	.60	234.00
Flashlight No. 2612	"	1	.73	1.00
Flashlight No. 2616	"	3	.73	2.00
Flashlight No. 2684	"	1	2.19	2.00
Flashlight No. 2694	"	12	2.19	26.00
Float, Concrete	"	1	.75	1.00
Float, Steel	"	1	1.50	2.00
Forge, Blacksmith	"	1	26.77	27.00
Fork, Coke	"	2	1.91	4.00
Fork, Stone 8B	"	1	1.91	2.00
Fork, Tuning 10A	"	2	1.00	2.00
Form, Manhole	"	9	93.60	842.00
Form, Manhole Type A	"	1	728.00	728.00
Form, Manhole Type X	"	1	728.00	728.00
Form, Pole Setting Steel 4"	"	1	71.09	71.00
Form, Pole Setting Steel 5"	"	2	71.09	142.00
Frame, Buggy Top Tent	"	2	7.00	14.00
Frame, Hacksaw	"	220	1.25	275.00
Frame, Head Wrench Sterling	"	1	.40	
Frame, Lantern	"	14	.75	10.00
Funnel	"	247	.10	25.00

12727

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Furnace				
Gasoline	Each	79	$ 7.62	$ 602.00
Kerosene	"	827	11.25	9,304.00
Soldering No. 1	"	2	7.62	15.00
Unique	"	7	11.25	79.00
No. 33	"	1	6.00	6.00
Gauge, W. E.				
No. 1	"	4	2.00	8.00
No. 2	"	2	5.00	10.00
No. 10	"	10	2.00	20.00
No. 11	"	2	5.00	10.00
Gauge,				
No. 16-A	"	1	.50	1.00
W. E. No. 27	"	42	3.25	136.00
W. E. No. 28	"	92	3.25	299.00
W. E. No. 31	"	19	45.00	855.00
W. E. No. 32	"	18	45.00	810.00
W. E. No. 33	"	59	6.50	384.00
W. E. No. 34	"	27	6.50	176.00
W. E. No. 35	"	52	8.50	442.00
No. 35-All	"	11	.50	6.00
W. E. No. 36	"	16	8.50	136.00
Gauge, W. E.				
No. 37	"	328	.43	141.00
No. 38	"	23	.59	14.00
No. 39	"	25	6.50	162.00
No. 40	"	7	6.50	46.00
No. 41	"	36	1.50	54.00
No. 42	"	1	1.50	2.00
No. 43	"	24	.67	16.00
No. 44	"	102	.47	48.00
No. 45	"	1	6.00	6.00
No. 48	"	2	5.35	11.00
No. 49	"	4	3.78	15.00
No. 50	"	1	4.00	4.00
No. 51	"	1	3.11	3.00
No. 53	"	1	.35	

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Gauge, W. E.				
No. 54	Each	2	$ .50	$ 1.00
No. 55	"	3	.50	2.00
No. 62	"	5	7.00	35.00
No. 64-A	"	54	.50	27.00
No. 65	"	1	.07	--
No. 65-A	"	48	.10	5.00
No. 65-B	"	11	.10	1.00
No. 65-C	"	12	.10	1.00
No. 65-D	"	13	.10	1.00
Gauge No. 66	"	55	1.27	70.00
Gauge, W. E.				
No. 66-A	"	15	.84	13.00
No. 67	"	1	.13	--
No. 67-A	"	47	.13	--
No. 67-B	"	12	.13	2.00
No. 67-C	"	10	.13	1.00
No. 67-D	"	11	.13	1.00
No. 67-E	"	13	.13	2.00
No. 67-F	"	6	.13	1.00
No. 67-G	"	3	.13	-
No. 67-H	"	2	.13	-
No. 67-J	"	3	.13	-
No. 68	"	49	15.00	735.00
No. 70	"	108	3.75	405.00
No. 74-A	"	89	.95	85.00
No. 75-A	"	2	.05	--
No. 79-A	"	2	18.00	36.00
No. 79-B	"	1	30.50	30.00
Gauge,				
No. 109	"	2	.50	1.00
No. 125	"	1	.50	1.00
No. 136	"	3	.01	-
No. 172-A Starrett	"	27	1.00	27.00
No. 221	"	1	.50	1.00
No. 223	"	1	.50	1.00
No. 225 SC	"	1	.50	1.00
No. 226	"	1	.50	1.00
No. 245-SC	"	1	.50	1.00

COMPANY WIDE APPRAISAL

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Gauge,				
No. 246	Each	1	$ .50	$ 1.00
No. 255	"	1	.50	1.00
No. 260	"	1	.45	-
No. T-1672	"	44	.50	22.00
No. 27708	"	1	9.05	9.00
No. 43450	"	1	.50	1.00
No. C-12749	"	1	.50	1.00
No. C-72046	"	4	.50	2.00
No. C-78125	"	1	.50	1.00
No. C-80223	"	7	.50	4.00
No. C-81368	"	3	.50	2.00
No. C-81374	"	1	.50	1.00
No. H-29221	"	6	.50	3.00
Wire, B. & S.	"	5	2.74	14.00
Starrett	"	3	1.00	3.00
Thickness, .005	"	75	.10	8.00
Thickness, .012	"	8	.10	1.00
Thickness, .024	"	6	.10	1.00
Thickness, .030	"	1	.10	-
Thickness	Set	6	1.00	6.00
Marking	Each	1	.10	-
Burning	"	1	1.00	1.00
Relay, 114-AK	"	1	.50	1.00
Ringer	"	1	.75	1.00
Jack, S. & C.	"	1	4.00	4.00
Plug, S. & C.	"	3	4.00	12.00
Globe, lantern	"	329	.17	56.00
Glove, rubber	Pair	308	2.24	690.00
Glove, leather	"	6	2.00	12.00
Gasket, small, hand trench pump	Each	1	.15	--
Gasket, large, hand trench pump	"	2	.18	--
Gimlet	"	6	.09	1.00
Goggle, adjusto glass	"	69	1.05	72.00
Goggle, No. 777 rubber	"	5	.58	3.00
Goggle,	"	17	.75	13.00

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Galvonometer, Leeds-Northrup, PT-2401	Each	1	$ 20.00	$ 20.00
Galvonometer	"	2	20.00	40.00
Grindstone, Sampson	"	2	6.93	14.00
Grindstone, No. 3	"	3	5.05	15.00
Grindstone, 12 inch	"	7	6.93	49.00
Grindstone, with stand	"	6	6.93	42.00
Grinder, Niagara hand	"	14	17.64	247.00
Grinder, bench	"	1	5.05	5.00
Grinder, No. 4	"	10	7.43	74.00
Grinder, carbon, 6 inch	"	1	4.19	4.00
Grinder, emery, 7 inch	"	1	5.13	5.00
Gin, framing	"	1	3.04	3.00
Gin, pole	"	11	36.93	406.00
Grip, cable, single eye	"	203	3.72	755.00
Grip, cable, double eye	"	74	6.52	482.00
Grip, Cable, double eye, split	"	32	6.89	220.00
Wire, No. 1613-30	"	1,258	2.91	3,661.00
Wire, No. 1613-40	"	20	5.88	118.00
Wire, No. 1612-30	"	81	4.02	326.00
Inspectors	"	1	4.50	4.00
Installers	"	4	7.46	30.00
Repairmans	"	2	4.50	9.00
Fibre	"	3	1.50	4.00
Guard, Chopping axe	"	83	.71	59.00
Draw knife	"	26	3.74	97.00
Manhole	"	106	15.29	1,621.00
Round grating manhole	"	35	15.29	535.00
Lamp, McGill	"	17	.31	5.00
Lamp, Bulldog	"	1	.31	-
Lamp, cable rack	"	15	.31	5.00
Bush hook	"	26	1.97	51.00
Hand saw, Type A	"	3	1.72	5.00
Hand saw, Type B	"	21	1.72	36.00
Hunting axe	"	58	1.07	62.00

COMPANY WIDE APPRAISAL

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Guide,				
Aerial cable	Each	61	$ 22.11	$1,349.00
Pipe, 3/8"	"	2	.25	1.00
Pipe, 1/2"	"	1	.35	-
Pipe, 3/4"	"	3	.50	2.00
Line	"	12	.70	8.00
Gun; grease, for generator	"	1	.61	1.00
Hammer,				
2½ lb.	"	1	1.65	2.00
3 lb.	"	1	1.83	2.00
Bricklayers	"	51	.89	45.00
Carpenters	"	9	.82	7.00
Drilling	"	19	1.54	29.00
Installers	"	3	.65	2.00
Jack	"	1	.89	1.00
Linesmans Drilling Swg. W.M.13	"	524	2.08	1,090.00
Masons Drilling	"	2	.89	2.00
Paving	"	18	.89	16.00
Pierce Drilling	"	5	1.54	8.00
Riveting #707	"	366	.59	216.00
Sledge 8 lb.	"	5	1.00	5.00
Sledge 9 lb.	"	2	1.10	2.00
Sledge 10 lb.	"	19	1.20	23.00
Sledge 14 lb.	"	9	1.68	15.00
Sledge 15 lb.	"	9	1.75	16.00
Sledge 20 lb.	"	5	2.25	11.00
Sledge 22 lb.	"	1	2.40	2.00
Sledge 12 lb.	"	125	1.44	180.00
Elec. Drilling	"	8	110.53	884.00
Striking-Linemans Dwg. WI - 29	"	252	1.62	408.00
Striking 4 lb.	"	4	3.00	12.00
Striking 6 lb.	"	2	3.70	7.00
Striking 7 lb.	"	109	3.44	375.00
Striking #1663	"	2	1.10	2.00
Striking 2 lb.	"	2	1.50	3.00
Striking 3 lb.	"	1	1.83	2.00
Striking 5 lb.	"	1	3.44	3.00

COMPANY WIDE APPRAISAL

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Hammer,				
Small	Each	21	$ .65	$ 14.00
Stepping	"	5	.65	3.00
Ball Pein	"	31	.60	19.00
Tinners	"	1	.65	1.00
Claw	"	750	.82	615.00
Handles, Auger	"	11	.57	6.00
Handles, Auger Bit	"	1	.57	1.00
Handles, Auger Earth	"	5	2.46	12.00
Handles, Axe	"	65	.46	30.00
Handles,				
Chaffing	"	5	.18	1.00
Carrying Hook	"	40	.54	22.00
Concrete Tamper	"	4	1.11	4.00
Crosscut Saw	"	9	.36	3.00
Bis. Drill	"	1	.35	
File	"	17	.10	2.00
Hammer	"	27	.25	7.00
Hammer Claw	"	47	.13	6.00
Hammer Linesmans	"	32	.25	8.00
Hammer Sledge	"	31	.23	7.00
Hammer Striking	"	58	.23	13.00
Shovel Short	"	12	.48	6.00
Shovel Long 8'	"	148	1.11	164.00
Hack Saw	"	1	.20	---
Saw	"	80	.25	20.00
Screw Driver	"	1	.15	--
Can't Hook	"	17	1.13	19.00
Shovel 5' -0"	"	24	.39	9.00
Pruning Shear	"	16	.20	3.00
Foresters Saw	"	9	.25	2.00
And Die 5/8"	"	2	5.85	12.00
And Die 3/4"	"	1	5.85	6.00
And Die 7/16"	"	1	5.85	6.00
Soldering Iron	"	109	.10	11.00
Tree Trimers 8'	"	70	2.00	140.00
Hand Set Fla	"	3	2.00	6.00
Star Drill Point	"	5	.51	3.00
Pick	"	210	.46	97.00
Hunters Axe	"	10	.19	2.00

12733

COMPANY WIDE APPRAISAL

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cost'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Handles,				
Rawl Drill	Each	5	$ .14	$ 1.00
Rivet Hammer	"	4	.13	1.00
Cable Saw	"	1	.20	-
Hooks,				
Hedge Cutting	"	1	.93	1.00
Clinker	"	2	.85	2.00
Grappling	"	1	4.25	4.00
Fire	"	3	.25	1.00
Shave	"	448	.56	251.00
Pot	"	256	.26	67.00
Carrying	"	151	2.07	313.00
Can't	"	381	2.14	815.00
Sliding	"	216	.61	132.00
P Booster	"	46	1.68	77.00
Brush	"	63	.93	59.00
Bush #10	"	20	.93	19.00
Cable Car Slide	"	4	.61	2.00
Dressing	"	1	.56	1.00
Iron Pipe	"	3	.18	1.00
Linesmans	"	1	1.42	1.00
Moffett	"	1	.25	-
Mult.	"	2	.35	1.00
Platform	"	4	.61	2.00
Derrick	"	1	2.25	2.00
Timber	"	1	2.14	2.00
Boom Lerer	"	2	.20	-
Ice	"	1	1.50	2.00
Manhole Cover	"	177	.71	126.00
Hose,				
Garden	Feet	725	.11	80.00
Metal - 1-1/4"	"	10	.75	8.00
Rubber 2"	"	100	.45	45.00
Rubber 3/4"	"	2,375	.11	261.00
Fire 2-1/2"	"	400	.40	160.00
Suction 2-1/2"	"	45	1.08	49.00
Suction 3"	"	90	1.25	112.00
Reel	Each	1	2.35	2.00

12784

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Hoe,				
Ash	Each	4	$ .90	$ 4.00
Grub	"	6	1.04	6.00
Plasters	"	47	1.03	48.00
Hoist, 1/2 Ton Chain	"	1	11.70	12.00
Horses, Carpenters	"	2	1.50	3.00
Horses, Extension Ladder 8'	"	2	1.50	3.00
Holders,				
Mop	"	2	.10	-
Soldering Iron	"	135	2.45	331.00
Extension Bit #3	"	122	1.37	167.00
Star Drill	"	81	.51	41.00
Dierco	"	6	.55	3.00
Durco 8"	"	8	.55	4.00
Pierce	"	2	.55	1.00
McGill Socket	"	37	.08	3.00
Soldering Iron, Eloc.	"	7	.25	2.00
Soldering Iron, Special	"	1	.25	-
Solder Pot	"	1	.24	-
Extension Bit	"	1	1.37	1.00
Water Bottle	"	1	1.00	1.00
Die	"	1	.25	-
Rawl Drill	"	13	.54	7.00
Rawl Drill No. 10 Plug	"	81	.54	44.00
Rawl Drill No. 12 Plug	"	1	.54	1.00
Soldering Iron Dwg. 61	"	64	2.16	138.00
Heater,				
Sub-Station Soldering Copper	"	38	1.09	41.00
W. E.	"	2	8.05	16.00
Can	"	4	1.00	4.00
Hats, Rubber	"	16	.69	11.00
Hats, Slicker	"	5	.69	3.00
Hatchets, Plumb	"	3	1.12	3.00
Heads, Arrow	"	4	12.51	50.00
Hickey, #513	"	1	.16	--
Hydrometer,				
Storage Battery	"	3	1.00	3.00
Acc. Type B-#7205	"	18	.67	12.00
Acc. Type B-#7207	"	95	.67	64.00

12735

COMPANY WIDE APPRAISAL

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Hydrometer,				
Acct. Type H-#7209	Each	70	$ .67	$ 47.00
Compensating #13032	"	1	37.50	38.00
Indicator, Speed #106	"	1	.92	1.00
Indicator, Speed #104	"	9	.79	7.00
Irons, Branding, Bell	"	2	5.35	11.00
Iron, Pulling In	"	1	.43	--
Iron, Fire	"	2	1.00	2.00
Injector, Compound #119	"	2	.61	1.00
Interrupter, Mach. C.K.T. #25959	"	2	37.00	74.00
Jack, Screw	"	16	4.73	76.00
Jack, Cable Reel	"	80	31.31	2,505.00
Jack, Simplex Pole #328	"	116	33.34	3,867.00
Jack,				
Simplex Pole #329	"	1	33.34	33.00
Derrick	"	1	4.00	4.00
Derrick Pole #817	"	8	4.00	32.00
Simplex Pole #310	"	5	24.00	120.00
Simplex Pole #329	"	17	33.34	567.00
Trench	"	49	1.00	49.00
Wagon, Chicago	"	4	5.00	20.00
Truck	"	2	4.73	9.00
Barrett, #2	"	10	1.10	11.00
Ladder	"	64	1.55	99.00
Framing	"	5	3.04	15.00
One Man Cable	"	1	16.92	17.00
Tilly	"	8	3.00	24.00
for U. G. Conduit Work	"	1	131.25	131.00
Jaw, Easy Bolt Cutter #3	"	29	1.80	52.00
Jaw, Easy Bolt Cutter #2	"	23	1.32	30.00
Jar, Hammer	"	4	1.50	6.00
Jig, Lumber #1233496-0-5	"	1	2.00	2.00
Jig, Filing Brush	"	1	1.00	1.00
Jointer, Sidewalk	"	3	.50	2.00
Jug, 2 Gal.	"	2	.52	1.00
Jug, 3 Gal.	"	2	.75	2.00
Jug, 5 Gal.	"	4	1.25	5.00

COMPANY WIDE APPRAISAL

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Kettles,				
Parafin	Each	340	$ 3.47	$1,180.00
Iron 12"	"	3	2.50	8.00
Tar 24"	"	1	4.50	4.00
Compound	"	9	3.47	31.00
Keg, Water	"			
Keg, Water 2 Gal.	"	9	1.15	10.00
Keg, Water 5 Gal.	"	2	.80	2.00
Keys, Switchboard	"	1	1.50	2.00
Keys, Sub Exchange	"	36	1.50	54.00
		18	1.50	27.00
Keys,				
Master 03 - 11 - 149	"			
Master #99	"	3	5.00	15.00
Standard F. T.	"	1	5.00	5.00
Master	"	2	1.50	3.00
		1	5.00	5.00
Message Register	"			
Yale Lock	"	1	.50	1.00
Coin Box	"	2	.25	1.00
Pad Lock	"	23	.20	5.00
Pay Station	"	7	.12	1.00
		12	.20	2.00
Keys, Hydrant	"	7	.15	1.00
Kits, Kennedy Tool	"	1	1.70	2.00
Kits, Canned Heat	"	1	1.25	1.00
Kits, Trouble	"	1	1.06	1.00
Kits, Installers	"	1	1.47	1.00
Knobs, Screw Driver	"	22	.97	21.00
Knobers,	"	2	.97	2.00
Knife, Putty	"	30	.47	14.00
Knife, Chipping	"	331	.86	285.00
Knife, Drawing	"	303	2.82	854.00
Knife,				
Bench Card	"	7	.69	5.00
Cord	"	24	.69	17.00
Drawing, #127	"	2	2.81	6.00
Linoleum	"	2	.35	1.00
Multiple	"	7	1.00	7.00
Paper	"	3	.50	2.00
Sheath	"	2	.86	2.00
Board	"	7	.69	5.00
Cable Test	"	2	2.71	5.00

12737

COMPANY WIDE APPRAISAL

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Kodak, #3A Junior	Each	1	$23.00	$ 23.00
Ladder, Mechanics 3 Ft.	"	15	2.00	30.00
Ladder, Mechanics 4 Ft.	"	127	2.40	305.00
Ladder, Mechanics 5 Ft.	"	44	3.00	132.00
Ladder, Mechanics 6 Ft.	"	48	3.60	173.00
Ladder, Mechanics 7 Ft.	"	17	4.00	68.00
Mechanics 8 Ft.	"	34	7.22	245.00
Mechanics 10 Ft.	"	31	9.01	279.00
Mechanics 11 Ft.	"	22	12.00	264.00
Mechanics 14 Ft.	"	1	52.82	53.00
Mechanics 16 Ft.	"	2	13.28	27.00
Mechanics 18 Ft.	"	1	14.94	15.00
Mechanics 20 Ft.	"	2	16.60	33.00
Ladder, Extension				
10 Ft. 2 Sections	"	1	8.30	8.00
12 Ft. 2 Sections	"	2	9.96	20.00
15 Ft. 2 Sections	"	4	12.45	50.00
16 Ft. 2 Sections	"	1	13.28	13.00
20 Ft. 2 Sections	"	3	16.60	50.00
22 Ft. 2 Sections	"	1	18.26	18.00
24 Ft. 2 Sections	"	93	20.79	1,933.00
28 Ft. 2 Sections	"	1	23.24	23.00
30 Ft. 2 Sections	"	1	24.90	25.00
36 Ft. 2 Sections	"	5	29.88	149.00
40 Ft. 2 Sections	"	1	33.20	33.00
48 Ft. 2 Sections	"	1	39.84	40.00
15 Ft. 3 Sections	"	11	12.45	137.00
24 Ft. 3 Sections	"	87	23.39	2,035.00
36 Ft. 3 Sections	"	54	31.19	1,684.00
16 Ft. 4 Sections	"	9	13.28	120.00
20 Ft. 4 Sections	"	28	16.60	465.00
24 Ft. 4 Sections	"	3	20.79	62.00
15 Ft. 5 Sections	"	2	12.45	25.00
20 Ft. 5 Sections	"	1	16.60	17.00
24 Ft. 5 Sections	"	4	19.92	80.00
35 Ft. 7 Sections	"	1	29.05	29.00

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Ladder,				
Straight 10 Ft.	Each	86	$ 8.12	$ 698.00
Window Cleaning 17 Ft. 1 Section	"	1	7.48	7.00
Window Cleaning 12 Ft. 3 Section	"	3	5.28	16.00
Window Cleaning 5 Ft. Sections	"	220	2.20	484.00
Window Cleaning 24 Ft. Sections	"	1	10.56	11.00
Installers, 4 Sections	"	1	7.75	8.00
A Type 10 Ft.	"	4	9.01	36.00
A Type 11 Ft.	"	1	12.00	12.00
A Type 14 Ft.	"	1	52.82	53.00
Manhole	"	72	[illegible].00	288.00
Tracking	"	5	14.50	72.00
Lamp,				
Inspectors	"	2	9.46	19.00
Safety	"	6	3.50	21.00
Mult. 18"	"	3	9.46	28.00
A Out. Extract	"	1	.30	--
Test	"	1	.75	1.00
Installers Electric	"	17	1.31	22.00
Mill. 50 Watt	"	2	.19	--
Lantern,				
Electric	"	6	4.00	24.00
Red	"	18	.87	16.00
No. 1	"	31	.87	27.00
White	"	581	.87	505.00
Lead, Flexible for inspectors Lamps	"	2	3.46	7.00
Lead, Welding Cable, W.E. Reg. 19422	"	1	3.00	3.00
Ladle, Soldering	"	280	2.02	566.00
Level, No. 18	"	10	3.00	30.00
Level, Stanley	"	11	2.00	22.00
Level,				
30 Inch	"	2	2.00	4.00
Spirit 45 Inch	"	2	2.80	6.00
10 Ft.	"	1	2.30	2.00
No. 36	"	4	2.01	8.00
No. 5	"	1	2.00	2.00
No. 31	"	5	5.00	25.00

COMPANY WIDE APPRAISAL

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost	Re
Leggings, Rubber	Pair	2	$ 2.00	$ 4.00	
Lock,					
Corbin	Each	7	1.50	10.00	
Sterling	"	1	1.25	1.00	
Yale	"	8	1.50	12.00	
Sargent	"	27	1.25	34.00	
Miscellaneous	"	4	1.81	7.00	
Light, Trouble, Edison Storage Battery	"	1	9.46	9.00	
Light, Flash	"	1	.60	1.00	
Light, Manhole	Set	75	53.41	4,006.00	
Line, Tape 50 Ft.	Each	9	2.03	18.00	
Line, Tape Linen 100 Ft.	"	44	3.76	165.00	
Line, Hand	"	8	1.50	8.00	
Links, Keystone Connecting	"	21	.27	6.00	
Lifter, Valve, Gauge ½"	"	2	.67	1.00	
Letter, Transposition	"	3	.02	-	
Loading Set, D-2860	"	1	88.00	88.00	
Mallet,					
Rubber	"	42	.98	41.00	
Anchor	"	6	2.28	14.00	
Wood	"	3	.37	1.00	
Maul, Never Creep	"	41	2.16	89.00	
Maul, Wood	"	15	2.91	44.00	
Mask, Gas	"	1	2.00	2.00	
Mat, Installers	"	44	1.00	44.00	
Mat, Asbestos	"	2	1.50	3.00	
Mat, Rope	"	40	5.24	210.00	
Machine, Boring	"	1	12.50	12.00	
Machine, Blasting 97930	"	4	36.02	144.00	
Machine, Blasting [illegible] Lyons	"	2	36.02	72.00	
Machine, Chucking	"	1	2.75	3.00	
Machine,					
Card Repair 37033	"	1	30.25	30.00	
Lyon Breathing	"	2	141.75	283.00	
Wire Measure 761,000	"	4	23.71	95.00	
A.R.Co. Int.Ckt. 2585[illegible]-SD-66131-B	"	1	34.00	34.00	

COMPANY WIDE APPRAISAL

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 -(Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Machine,				
Plug Polishing	Each	1	$ 70.59	$ 71.00
A.E.Co. Varying	"	3	76.00	228.00
K.S. #2484	"	1	76.00	76.00
Rotary Test D-25486	"	1	38.25	38.00
Roberts Numbering	"	3	13.50	40.00
Mattock, Misc.	"	13	.92	12.00
Mandrel, Conduit Drawing W M-18	"	10	7.31	73.00
Mandrel, Multiple Tile Drawing W-27	"	13	7.31	95.00
Mandrel, Single Tile Drawing W-27	"	16	7.31	117.00
Mandrel For cleaning Conduit	"	10	7.31	73.00
Mandrel, Cotton Sleeving	"	308	.36	111.00
Mandrel, 1/8 Inch	"	4	.36	1.00
Mandrel, 1/4 Inch	"	4	.37	1.00
Megger, Eversed #400	"	6	432.64	2,596.00
Megger, Eversed 40,000 Vits., Range 5 to 1000 Mgm. #106459	"	1	432.64	433.00
Measure, 1 Qt.	"	2	.60	1.00
Meter, Cycle #94	"	1	74.25	74.00
Meter, Frequency Holtzer-Cabot	"	3	74.25	223.00
Meter, Water	"	1	16.00	16.00
Meter, Milliameter Model - 280 - 60210	"	5	16.88	84.00
Meter,				
Milliameter Model 280 - 200 Watt -55772	"	1	16.88	17.00
Volt Model 280	"	1	16.88	17.00
Millivolt - Bristol Rec. Model 540	"	2	75.00	150.00
Register #50	"	8	3.20	26.00
Register #5H	"	4	3.20	13.00
Hour Amp. Scale 0 to 100 - Sangamo Elec. Co.	"	1	27.22	27.00
Millia. 24C	"	1	22.28	22.00
D. C-Model 31265	"	1	64.80	65.00
Candle foot	"	1	30.00	30.00
Millia. A C Weston	"	2	31.73	63.00
Millia. Model 155	"	1	29.48	29.00

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost
Meter,				
Millia. Model 280	Each	1	$ 16.88	$ 17.88
Bristol Rec. #540	"	1	75.00	75.00
Milli. Volt Model #1	"	1	56.25	56.25
Millia. Model #264	"	1	29.70	30.00
Millivolt Model #45 Weston	"	1	44.55	45.00
Millivolt Model #280	"	1	16.88	17.00
Mower, Lawn	"	4	17.00	68.00
Mirror, Splicers	"	141	.31	44.00
Micrometer, Rex. B & S	"	8	3.75	30.00
Mixer, Concrete #3E Jeager	"	5	166.00	830.00
Motor,				
½ Horse, 110 V. with flexible shaft	"	1	64.00	64.00
½ Horse	"	1	38.00	38.00
H.C.Co. Type E 1/6 Horse V-50-75 Amp. 33, Speed 1050, #182430	"	1	26.50	26.50
D.C. Buffing, 1 x -201460 - 115V - 2 Amp. 1/3 Horse	"	1	39.00	39.00
D.C. Buffing, #139260 - 115 V- 2 Amp. 1/6 Horse	"	1	26.50	26.50
Net, Basic No. 1A	"	1	2.40	3.00
Network, Terminating #2A	"	1	3.90	4.00
Noise, No. 1A Standard	"	4	65.00	260.00
Nozzle, Hose	"	2	.69	1.50
Numbers, Steel, 0 to 9 - 3/16"	Set	3	4.20	13.00
Ohm Meter, Illinois Direct Reading Type C	Each	1	84.38	84.00
Ohm Meter, Model #1, Weston	"	1	84.38	84.00
Oiler, 1 Qt. Copper Spout	"	2	1.00	1.50
Oiler, Brass	"	148	.48	71.00
Oiler, Steel	"	1	1.00	1.00
Oiler, Perfect Pocket	"	1	.25	.25
Oiler, 1 Pt. Tin Measure	"	1	.25	.25
Oiler, Set Stand cast iron 2 shelves 38" high 15" Dia.	"	2	11.55	23.00
Opener, Link	"	1	.42	.50
Oscillator, No. 1A	"	3	145.00	435.00
Oscillator, No. 2A	"	1	145.00	145.00
Oscillator, No. 3A	"	3	150.00	

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Oscillator, No. 2B	Each	1	$ 145.00	$ 145.00
Outfit, Lead Burning	"	1	95.80	96.00
Padlock,				
Corbin	"	51	1.50	76.00
Stertington	"	11	1.50	16.00
Yale	"	64	1.50	96.00
#470	"	1	1.00	1.00
RH No. 2	"	2	1.00	2.00
Misc.	"	517	1.81	936.00
#850	"	143	2.24	320.00
#85	"	18	1.00	18.00
#129	"	1	1.00	1.00
#280	"	1	1.00	1.00
#09827	"	24	.27	6.00
#853½	"	371	1.81	672.00
Pan,				
Dust	"	27	.50	14.00
Drip	"	256	2.65	678.00
Mortar	"	13	4.50	58.00
Mud 18"x30"	"	5	2.00	10.00
Pantograph,	"	2	4.00	8.00
Pad Climbers	"	45	1.03	46.00
Pencil, Test Dwg. 74-43	"	10	.97	10.00
Pencil, Test Dwg. 750 Ohm	"	11	1.47	16.00
Pail,				
Mop	"	8	3.25	26.00
Fibre	"	10	.69	7.00
Cement	"	106	1.02	108.00
Galv. No. 850	"	15	.37	6.00
Pedestal	"	2	4.00	8.00
Pickup, for Round Ducts	"	2	15.97	32.00
Pickup, for Square Ducts	"	3	18.28	55.00
Pick,				
Stone	"	3	1.01	3.00
Ice	"	4	.25	1.00
Railroad	"	662	1.01	669.00
Stonemasons	"	1	.89	1.00

12743

COMPANY WIDE APPRAISAL

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Pick,				
Cable Test	Each	4	$ .81	$ 3.00
Helpers Test	"	8	.81	6.00
Needle Test	"	312	.81	253.00
Pole Inspection	"	1	.75	1.00
Knife Test	"	99	3.08	305.00
Pickaxe	"	1	.85	1.00
Pitcher, Porcelain 1 Qt.	"	9	.25	2.00
Pipe Ratchet	"	1	11.00	11.00
Plate, Pole Jack, Simplex	"	8	1.90	15.00
Plane, Bailey No. 5	"	3	3.35	10.00
Plane,				
Block	"	11	1.55	17.00
Stanley No. 5	"	1	3.70	4.00
Stanley No. 16	"	3	3.35	10.00
Smoothing	"	7	3.22	23.00
Jack	"	4	3.67	15.00
Platform,				
Barricade	"	18	5.14	93.00
Furnace No. 56	"	20	11.37	227.00
Cableman's	"	255	15.97	4,072.00
Pliers,				
No. 2060	"	4	.51	2.00
Sidecutting, 5 inch	"	5	1.75	9.00
Sidecutting, 6 inch	"	128	1.91	244.00
Sidecutting, 7 inch	"	343	2.28	782.00
Sidecutting, 8 inch	"	471	2.53	1,192.00
Long nose, 5½ inch	"	251	1.39	349.00
Long nose, 6 inch	"	612	1.39	851.00
Long nose, 6½ inch	"	3	1.39	4.00
Duck Bill, 5 inch	"	49	1.53	75.00
Duck Bill, 6 inch	"	5	1.64	8.00
Diagonal, 5 inch	"	502	1.75	878.00
Diagonal, 5½ inch	"	290	1.90	551.00
Diagonal, 6 inch	"	278	1.91	531.00
Diagonal, 7 inch	"	1	2.28	2.00

COMPANY WIDE APPRAISAL

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-8 - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Pliers,				
Gas	Each	194	$ .60	$ 116.00
Paragon, 202-6	"	10	1.64	16.00
No. 162-60	"	1	1.00	1.00
Special Key	"	2	.81	2.00
Bernard Conduit	"	2	2.03	4.00
Cord 6½ inch	"	5	1.66	8.00
Heat Coil	"	21	.95	20.00
Klein spring adjusting	"	3	.81	2.00
Multiple	"	11	.88	10.00
Needchain	"	1	.42	--
With cutting groove	"	3	3.04	9.00
Plunger, Plumbers Friend	"	2	.48	1.00
Plug, Drift,				
1 inch	"	3	1.12	3.00
1¼ inch	"	4	1.22	5.00
1½ inch	"	12	1.32	16.00
1¾ inch	"	5	1.43	7.00
2 inch	"	61	1.74	106.00
2¼ inch	"	2	1.94	4.00
2½ inch	"	4	2.14	9.00
2¾ inch	"	7	2.45	17.00
3 inch	"	19	2.85	54.00
3¼ inch	"	2	3.00	6.00
3½ inch	"	12	3.16	38.00
4 inch	"	14	3.57	50.00
4½ inch	"	2	5.10	10.00
5 inch	"	2	5.10	10.00
5½ inch	"	2	5.62	11.00
6 inch	"	6	6.12	37.00
Plug,				
Rawl, No. 8	"	8	-	--
Rawl, No. 10	"	6	-	--
No. 186	"	31	4.90	152.00
Lamp, with extension cord	"	7	1.75	12.00

COMPANY WIDE APPRAISAL

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Plug, Fixture, No. 25293	Each	1	$ 5.50	$ 6.00
Pole,				
6½ Ft. Pike	"	2	2.03	4.00
7 Ft. Pike	"	2	2.03	4.00
8 Ft. Pike	"	3	2.03	6.00
9 Ft. Pike	"	2	2.03	4.00
10 Ft. Pike	"	19	2.03	39.00
11 Ft. Pike	"	3	2.03	6.00
12 Ft. Pike	"	265	2.03	538.00
14 Ft. Pike	"	289	2.30	665.00
15 Ft. Pike	"	1	2.61	3.00
16 Ft. Pike	"	96	2.81	270.00
18 Ft. Pike	"	9	3.23	29.00
20 Ft. Pike	"	3	3.23	10.00
Ranging No. 6293	"	2	3.02	6.00
Ranging	"	13	3.02	39.00
Miner's Tent	"	1	12.03	12.00
Window 5 Ft.	"	2	.90	2.00
Window 12 Ft.	"	4	1.75	7.00
Telescoping Tent	"	126	12.03	1,504.00
Polisher,				
Plug, No. 51565	"	2	27.50	55.00
Plug, No. 12017 DC	"	14	70.41	986.00
Point, Spear for Pipe Pusher 3"	"	4	.70	3.00
Point, 3-1/3" for Elec. Soldering Copper	"	24	.23	6.00
Pot,				
Soldering, 8 inch	"	217	1.50	326.00
Misc. Soldering	"	43	1.42	61.00
Soldering 4 inch	"	9	.75	7.00
Soldering 5 inch	"	1	.85	1.00
Soldering 6 inch	"	6	1.04	6.00
Alcohol	"	1	3.60	4.00
Portfolio	"	1	6.00	6.00
Poker	"	1	.25	-
Pouch, Leather	"	1	3.00	3.00
Protector, Gases	"	1	2.50	2.00

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduct Cost Ne
Pruner,				
No. 500	Each	2	$1.13	$ 2.00
3'	"	1	1.00	1.00
8'	"	1	1.50	2.00
10'	"	2	1.61	3.00
Puller,				
Strand, - Type A	"	3	16.80	50.00
Strand, - Type B	"	30	16.70	501.00
Strand, - Type C	"	31	13.53	419.00
Duct Rod	"	6	7.3[illegible]	44.00
Nail No. 101	"	33	1.32	44.00
Slack Matthews	"	1	9.00	9.00
Strand, - Type E	"	1	9.00	9.00
Wheel, Ford	"	1	.98	1.00
Pulley,				
Single Sheave 6"	"	6	2.00	12.00
Three Sheave	"	10	2.23	22.00
Three Sheave 2"	"	6	1.25	8.00
Hay, Galv. Iron	"	5	1.20	6.00
2½ inch	"	1	1.10	1.00
Single Sheave - 4"	"	3	.98	3.00
Pump,				
Water	"	3	23.88	72.00
Oil Can, 5 Gal.	"	1	2.70	3.00
Humdinger	"	1	20.00	20.00
Portable No. 2 Barton	"	1	125.00	125.00
Marvel Grease	"	1	28.00	28.00
Oil for barrel, Crank operated	"	1	20.00	20.00
No. 1 Gasoline Manhole	"	1	250.00	250.00
No. 2 Gasoline Manhole	"	1	250.00	250.00
No. 1-A Manhole	"	24	23.88	573.00
No. 3 Manhole, Power	"	3	264.99	795.00
Handmade Manhole	"	1	350.00	350.00
Toilet	"	1	.48	---
Punch,				
Cotton Sleeve "B"	"	14	.37	5.00
Cotton Sleeve "C"	"	43	.36	15.00
Leather	"	26	1.48	38.00
Paper	"	1	2.00	2.00

COMPANY WIDE APPRAISAL

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Punch,				
Sleeve	Each	2	$ .37	$ 1.00
Center No. 50	"	16	1.27	20.00
Metal Moulding	"	1	3.25	3.00
Pusher,				
Pole	"	1	33.34	33.00
U. G. Pipe	"	1	142.27	142.00
Pipe Easy Special	"	4	142.27	569.00
Pull-U-Out, No. 1	"	7	15.60	109.00
Rack, Ladder, for Ford	"	1	1.50	2.00
Rack, 36" Paper	"	1	2.50	2.00
Rail, Sheave	"	2	40.00	80.00
Rake, Garden	"	44	.75	33.00
Rasp, Wood 12" Flat	"	227	.81	184.00
Rasp, Wood 14" Flat	"	1	.95	1.00
Ratchet, Boilermakers 10"	"	1	5.75	6.00
Reamer,				
Pipe #24 Ratchet	"	4	7.64	31.00
Rose Chuck 29/64"	"	1	.95	1.00
Rose Chuck 21/32"	"	1	.95	1.00
Rose Chuck 1-1/8"	"	1	.95	1.00
Pipe 1/8" to 1"	"	1	.95	1.00
Pipe No. D-23420	"	16	7.64	122.00
Receiver, Foreign Type - Test	"	1	1.00	1.00
Reducer, Hose ¾"x2½"	"	8	1.50	12.00
Reel, Combination	"	68	11.75	799.00
Reel, Garden Hose	"	2	3.30	7.00
Reel, Hose	"	2	3.30	7.00
Reel,				
Jumper Wire	"	74	15.87	1,174.00
Payout	"	197	13.00	2,561.00
Standard Frame	"	2	5.00	10.00
Takeup	"	44	15.08	664.00
Rope, 2 Wheel - Small Size	"	1	5.00	5.00
Receptacle, Screw	"	1	1.16	1.00
Relay, - B - 65	"	2	1.50	
Remover, Lamp Cap	"	5	.45	
Remover, Valve and Stud	"	2	1.50	

COMPANY WIDE APPRAISAL

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Resistance, Supervisory Relay cord	Each	1	$ .44	$ -
Ribber, Sidewalk	"	4	.45	2.00
Riddle, Foundry	"	1	.87	1.00
Ring, Manhole	"	2	8.66	17.00
Ring, Spring Gage	"	2	.30	1.00
Ripper, Pipe	"	4	19.56	78.00
Rod,				
Copo 4' Duct	"	849	1.18	1,002.00
Copo 3' Duct	"	1,420	1.00	1,420.00
Frame Jumper 4'	"	23	.90	21.00
Surveyor's	"	1	3.02	3.00
Locating	"	11	3.02	33.00
Roll,				
Tool Repairman's	"	93	1.06	99.00
Installers	"	183	1.95	357.00
Canvas Bit	"	2	1.00	2.00
Bit	"	2	1.00	2.00
Cord	"	1	1.45	1.00
Roller,				
Cable	"	74	2.50	185.00
Indentation	"	3	3.00	9.00
Ink	"	1	.75	1.00
Wood Cable	"	11	2.50	28.00
Rope,				
Galv. Steel ¼"	Foot	400	.11	44.00
Manila ¼"	"	2,134	.003	6.00
Manila 5/16"	"	30	.004	-
Manila 3/8"	"	63,881	.006	383.00
Manila ½"	"	87,098	.013	1,132.00
Manila 5/8"	"	28,766	.021	604.00
Manila ¾"	"	70,930	.025	1,773.00
Manila 1"	"	26,648	.046	1,226.00
Manila 1¼"	"	2,455	.079	194.00
Manila 1½"	"	1,050	.112	118.00
Reel Trailer	Each	1	7.50	8.00
Rubber, Window	"	16	.60	10.00
Rule, Aerial Cable Guy	"	74	.52	38.00
Rule, 5/16"x12"	"	1	.84	1.00

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Rule,				
Caliper 6"	Each	11	$ .46	$ 5.00
Stanley 2 Ft.	"	1	.30	-
Wood 2 Ft.	"	10	.30	3.00
No. 62	"	12	.50	6.00
No. 68	"	14	.14	2.00
Zig-Zag 6'	"	36	.45	16.00
Zig-Zag No. 856	"	51	.31	16.00
Sack, leather tool	"	1	9.42	9.00
Saucers, W-86 Lower, for hand trench pump	"	3	1.23	4.00
Saucers, W-97 Upper, for hand trench pump	"	3	1.31	4.00
Saw,				
Hand	"	573	1.60	917,00
No. 5, 5 ft.	"	1	2.37	2,00
No. 95 keyhole	"	264	.47	124,00
Cable	"	339	.73	247,00
Compass, No. 116	"	8	.61	5,00
Cross cut	"	23	3.00	69.00
Cross cut, No. 13	"	119	10.48	1,247,00
Cross cut, No. 213	"	3	2.37	7.00
Cross cut, No. 111	"	83	4.45	369,00
Back, No. 2	"	18	1.82	33.00
Pruning, No. 65	"	6	1.60	10.00
Pruning, No. 17	"	112	1.60	179,00
Docking	"	1	3.28	3.00
Four cut	"	1	10.48	10.00
Dixie, power	"	1	28.00	28.00
Meeker	"	1	1.83	2.00
Screw drivers	"	1,883	.50	942,00
Scale,				
Counter	"	4	13.94	56.00
Chattlon 200	"	4	5.00	20.00
Engineer	"	4	2.50	10.00
Howe, [illegible]	"	1	22.00	22.00
Ice	"	3	4,50	14.00
Platform	"	19	23,00	418.00

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Scale				
Portable	Each	5	$ 4.50	$ 22.00
Postal, 4 lb.	"	1	3.90	4.00
Spring balance	"	3	4.50	14.00
Voltmeter, Model 1200	"	1	1.50	2.00
3 lb.	"	1	3.50	4.00
140 (Chattlon)	"	11	5.70	63.00
Scissors, E.L. 2100-f	"	269	.56	151.00
Scissors, regular	"	11	1.25	14.00
Scoop, aluminum sediment	"	3	8.42	25.00
Scoop, coal	"	1	1.45	1.00
Scoop, sand	"	18	1.30	5.00
Scraper, ash	"	1	.25	-
Scraper, furnace, 4 ft.	"	1	.40	-
Scraper, furnace, 10 ft.	"	1	.75	1.00
Screen, sand, #2	"	12	18.19	218.00
Scaffold, Painters, 10'	"	1	3.10	3.00
Scraper,				
Ice	"	1	.60	1.00
Multiple marking	"	9	.15	1.00
Pole	"	3	.53	2.00
Sidewalk	"	9	.60	5.00
Scythe	"	1	2.00	2.00
Scythe, Brush, #50	"	6	2.00	12.00
Seats, cable car	"	195	6.78	1,322.00
Section, Building out, 1A	"	1	5.00	5.00
Set,				
Alcohol solder	"	14	1.35	19.00
Coal chisel	"	1	1.00	1.00
Drill, 8	"	1	1.00	1.00
Gauge, 64	"	1	.50	1.00
Hand, 426	"	3	3.43	10.00
Lead	"	9	.60	5.00
Manhole lighting	"	13	53.41	694.00
Nail	"	1	.21	---
Oil, Dwg. 346-15	"	1	11.55	12.00

COMPANY WIDE APPRAISAL

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-8 - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproductio Cost Ne
Set,				
Operators	Each	383	$ 2.71	$1,038.00
Portable charging, 1259 - 1½ K.W.	"	1	735.00	735.00
Saw	"	7	2.22	16.00
Saw (Apex)	"	4	1.50	6.00
Shellac	"	129	1.49	192.00
Test	"	77	19.75	1,521.00
Test, 1A	"	8	9.30	74.00
Test, 1D	"	1	9.30	9.00
Test, 2B	"	1	9.30	9.00
Test, 4B	"	1	9.30	9.00
Test, 6D	"	2	9.30	19.00
Test, 6-B-3A	"	3	9.30	28.00
Test, 9A	"	1	8.85	9.00
Test, 16-A	"	165	15.45	2,549.00
Test, 16-B	"	1	15.50	16.00
Test, 17-D	"	75	19.75	1,481.00
Test, 17-E	"	220	22.40	4,928.00
Test, 19-A	"	59	22.45	1,325.00
Test, 19-C	"	34	33.20	1,129.00
Test, 20-A	"	65	59.70	3,880.00
Test, 20-C	"	21	45.35	952.00
Test, 22-A	"	4	29.20	117.00
Test, 24-C	"	3	162.00	486.00
Test, 17-A	"	54	14.30	772.00
Test, 25-A	"	5	30.00	150.00
Test, 32-A	"	1	6.10	6.00
Test, 34-A	"	2	156.10	312.00
Test, 35-A	"	6	145.00	870.00
Test, 50-A	"	2	400.00	800.00
Test, 54-A	"	1	400.00	400.00
Test, 426.	"	551	3.43	1,890.00
Test, 1001	"	2	18.45	37.00
Test, Auto, A.E.Co.	"	43	7.40	318.00
Test, A.E.Co., Dwg. 25486	"	1	7.40	7.00
Test, cable, Steward	"	2	15.50	31.00
Test, cabinet, Automatic equipment, equipped	"	1	38.00	38.00
Test, cabinet, equipped	"	2	15.50	31.00

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Set,				
Test, cabinet, P.B.X., equipped	Each	1	$ 15.50	$ 16.00
Test, cabinet, Unibalance equipped	"	1	45.00	45.00
Test, C-B	"	1	15.00	15.00
Test, combination	"	5	38.00	190.00
Test, cord balance	"	1	8.35	8.00
Test, D-78-859	"	3	20.57	62.00
Test, Evans, load coil	"	1	88.00	88.00
Test, F.T.	"	1	8.35	8.00
Test, heat coil, 22B	"	1	37.00	37.00
Test, Hyatt, 33768	"	1	37.50	38.00
Test, Hyatt, 42046	"	1	37.50	38.00
Test, Hyatt, 42048	"	1	37.50	38.00
Test, Hyatt, relay	"	2	37.50	75.00
Test, Kellogg magneto	"	1	55.00	55.00
Test, L & N Dial Decade	"	18	137.50	2,475.00
Test, L & N Dial Decade, 34270	"	2	137.50	275.00
Test, L. B.	"	1	10.00	10.00
Test, machine, varying	"	2	76.00	152.00
Test, magneto	"	1	14.30	14.00
Test, Megger, 675	"	1	416.00	416.00
Test, Megger, 1157-D	"	1	416.00	416.00
Test, observing	"	2	52.00	104.00
Test, Portable, #E-3100	"	1	15.50	16.00
Test, Portable, 1003-1692	"	7	15.50	108.00
Test, Portable, Cable Tone	"	1	15.50	16.00
Test, Rotary	"	5	7.40	37.00
Test, Skinner	"	1	37.50	38.00
Test, Skinner, 1407-C	"	1	37.50	38.00
Test, Stewart	"	1	15.50	16.00
Test, S & C Generator, #308	"	1	16.00	16.00
Test, T	"	25	15.90	398.00
Test, Toll train, D-944004-01	"	1	400.00	400.00
Test, Transmission Measuring, 1A	"	5	425.00	2,125.00
Test, Transmission Measuring, 2A	"	1	425.00	425.00
Test, Transmission Measuring, 3A	"	4	425.00	1,700.00
Test, Transmission, W.E. D-11203	"	1	425.00	425.00

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements, - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Shears,				
#17	Each	9	$ .75	$ 7.00
175-R	"	2	.75	2.00
5400	"	246	2.16	531.00
Grass	"	3	.70	2.00
Pruning, 30 ft.	"	25	6.94	174.00
10 Inch	"	1	1.25	1.00
Sheeting, 3' x 10"	"	6	.04	-
Sheeting, 9' x 10"	"	44	.12	5.00
Shields,				
Furnace	"	251	11.10	2,786.00
Manhole Adjusting	"	40	8.66	346.00
Manhole Adjusting, Dwg. W-132	"	6	8.66	52.00
Sand, No. 2	"	2	8.66	17.00
Wind, #112	"	1	.92	1.00
Shoe,				
Iron Cable Bending	"	9	3.52	32.00
Rubber	Pair	2	6.25	12.00
Supervisors Relay Test	Each	1	1.85	2.00
Shovels,				
Coal	"	6	1.25	8.00
Coal, No. 2	"	1	1.25	1.00
Round Point, 5 Ft.	"	535	1.22	653.00
Round Point, 9 Ft.	"	2	2.16	4.00
Round Point, No. 2	"	21	1.12	24.00
Round Point, No. 2-D	"	66	1.12	74.00
Scoop	"	6	1.45	9.00
Scoop, No. 2	"	1	1.60	2.00
Scoop, 14"	"	10	1.45	14.00
Snow	"	35	1.00	35.00
Square Point, No. 2D	"	328	1.13	371.00
Straight, 8 Ft.	"	668	2.16	1,443.00
3 Ft.	"	25	1.12	28.00
5 Ft.	"	3	1.22	4.00
8 Ft.	"	20	2.16	43.00
9 Ft.	"	8	2.16	17.00

COMPANY WIDE APPRAISAL

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Shunt,				
10 Amp.	Each	3	$ 18.68	$ 56.00
50 Amp.	"	3	27.68	83.00
100 Amp.	"	3	37.13	111.00
200 Amp.	"	4	43.43	174.00
500 Amp.	"	4	49.50	198.00
B-100 Amp.	"	1	37.13	37.00
B-200 Amp.	"	1	43.43	43.00
B-300 Amp.	"	1	49.50	50.00
B-400 Amp.	"	1	55.80	56.00
No. 1A Noise	"	1	180.00	180.00
Sickle, Grass	"	4	.50	2.00
Skids,				
Loading, 6"	"	17	8.00	136.00
Loading, 8"	"	17	10.00	170.00
Loading, 13"	"	4	12.00	48.00
Manhole	"	2	52.85	106.00
Manhole Roof	"	13	46.07	599.00
Manhole Verticle	"	38	59.62	2,266.00
Sledge, 10 lb.	"	1	1.20	1.00
Sleeve for Mult. Screw Driver	"	3	1.50	4.00
Sling, Safety	"	27	4.65	126.00
Snip, Tinner, #47	"	1	2.38	2.00
Snip, Tinner	"	43	2.38	102.00
Snip, Cable	"	1	.56	1.00
Snake, 100 Ft.	"	1	1.80	2.00
Snake, 200 Ft. Steel	"	1	3.60	4.00
Snake, 15 Ft.	"	4	.27	1.00
Snake, Grappel	"	1	2.10	2.00
Snath, Bush Scythe	"	1	1.58	2.00
Snaps	"	26	.30	8.00
Snaps, Harness	"	5	.30	2.00
Socket, Lamp	"	12	.25	3.00
Socket, McGill	"	10	.50	5.00

COMPANY WIDE APPRAISAL

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Socket, Shell, Hexagon	Each	2	$ .30	$ 1.00
Socket, Shell, Square	"	2	.30	1.00
Spade,				
Ditching	"	113	1.48	167.00
7 Ft.	"	4	2.16	9.00
10 Ft.	"	1	2.75	3.00
Ice	"	1	1.00	1.00
Sponge	"	1	.50	1.00
Spout, Concrete, 4 Ft.	"	3	2.00	6.00
Spout, Concrete, 6 Ft.	"	2	3.00	6.00
Spot Light, Stewart V Ray	"	2	6.00	12.00
Spotter, Roller Smith, Fault	"	1	45.00	45.00
Spoon, 8 Ft.	"	659	2.16	1,423.00
Spoon, 10 Ft.	"	1	2.16	2.00
Spoon, 7 Ft.	"	95	2.16	205.00
Spring, Toilet	"	1	2.10	2.00
Spray, Plant	"	2	2.00	4.00
Spud, 5/8"	"	1	1.05	1.00
Spud, Iron	"	2	4.71	9.00
Spud, Concrete	"	16	4.71	75.00
Spudger	"	35	1.05	37.00
Square, Try, 6"	"	2	.44	1.00
Square,				
Steel	"	221	1.59	351.00
T, 48"	"	2	3.50	7.00
T, 36"	"	2	2.75	6.00
45°	"	1	.80	1.00
30°-60°	"	2	.60	1.00
Squarer	"	1	2.12	2.00
Stand,				
Soldering	"	2	2.22	4.00
Oiler	"	4	1.50	6.00
Water Bottle	"	2	16.00	32.00
Cord Repair	"	2	17.00	34.00

COMPANY WIDE APPRAISAL

8.- TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-8 - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Stand,				
Rebutting	Each	2	$ 17.00	$ 34.00
Test, H-22650-10	"	2	55.45	111.00
Reel	"	1	8.67	9.00
Twist Drill	"	4	1.84	7.00
Stakes,				
Locating	"	21	1.00	21.00
Ranging	"	30	1.00	30.00
Grading	"	14	1.00	14.00
Stamp,				
2½"	"	12	.35	4.00
3/16 0-9	Set	5	2.50	12.00
3/16 A-Z	"	7	7.51	53.00
Bell System, Steel	Each	1	1.75	2.00
Term Number	"	2	.19	-
Two Band	"	15	.20	3.00
Four Band	"	24	.35	8.00
Prefix	"	144	1.59	229.00
½" Figure and Letter, Steel	"	316	.03	9.00
Rubber 1/8" Letters	"	2	.25	1.00
Rubber ¼" Letters	"	68	.35	24.00
Rubber ½" Letters	"	6	.45	3.00
Rubber ¾" Letters	"	1	.65	1.00
Excelsior	"	2	4.50	9.00
Stencil,				
Pole	"	84	1.09	92.00
Roller	"	1	.75	1.00
1" Letter Brass	"	1	1.90	2.00
1-½" Letter Brass	"	1	1.90	2.00
2" Letter Brass	"	24	2.40	58.00
1/16" Steel	"	11	1.95	21.00
3/32" Steel	"	49	2.25	110.00
3/8" Rubber	"	1	.30	---
1/4" Rubber	"	43	.85	37.00
Post No Bills	"	1	2.64	3.00
3/8" Steel 1-100	Set	1	1.50	2.00
1-0	"	16	.75	11.00
1/8" 1-0	"	53	1.95	103.00

12757

COMPANY WIDE APPRAISAL

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Stencil,				
¼" - 1-0	Set	19	$ 3.06	$ 58.00
⅜" - 1-0	"	7	.30	2.00
1-½" 1-0	"	16	.60	10.00
2" 1-0	"	16	.75	12.00
2½" 1-0	"	16	1.00	16.00
¼" A-J	"	1	.30	--
⅜" A-J	"	1	.35	--
1½" A-J	"	1	.60	1.00
2" A-J	"	1	.75	1.00
⅜" A-Z	"	19	9.17	174.00
Steppler, Wall	Each	2	1.50	3.00
Still, Water	"	1	0.00	20.00
Stove, Coal Oil	"	3	9.60	29.00
Stove, Alcohol	"	2	1.00	2.00
Stone, Scythe	"	1	.15	-
Stone, Oil	"	21	2.68	56.00
Stone, Washita #1	"	1	.49	--
Stock, Toledo #730	"	1	55.00	55.00
Stock, Armstrong #2	"	8	6.73	54.00
Stock, Armstrong #3	"	1	10.10	10.00
Stock, Armstrong #6	"	6	25.23	151.00
Stock, Die 3"	"	4	24.00	96.00
Stock, Die, 2½"	"	4	24.00	96.00
Straight Edge, 18"	"	1	.68	1.00
Strap, Lineman, Spur & Pad	"	57	1.03	59.00
Strap, Installer, Tool Bag	"	52	.78	41.00
Strap, Trunk	"	2	1.25	2.00
Strap, Lineman Spur	"	1,189	1.03	1,225.00
Strap, Bending	"	2	.94	2.00
Strap, Hand Set	"	82	.31	25.00
Strap, Lineman, Safety	"	957	3.14	3,005.00
Strap, Multiple	"	51	.70	36.00
Strainer, Iron Lift Valve	"	1	10.72	11.00
Strainer, 3" Suction Hose	"	6	1.40	8.00
Strainer, 2½" Iron Foot Valve	"	1	1.52	2.00

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Strainer, 3" Iron Foot Valve	Each	1	$ 1.83	$ 2.00
Stretcher, Guy	"	1	15.00	15.00
Strip, Leather Cable Pair, 1-51	"	24	.60	14.00
Stripper, Cable #518	"	6	.55	3.00
Suit, Oilskin, Towers Fish Brand	"	2	2.50	5.00
Suit, Slicker	"	5	2.50	12.00
Support, Cable Car Seat	"	6	6.78	41.00
Support, Barrel	"	1	4.50	4.00
Support, Lantern	"	8	1.85	15.00
Support, M. H. Platform	"	79	2.58	204.00
Support, Pole Jack Base	"	4	1.50	6.00
Syringe, Battery	"	59	2.06	122.00
Syringe, Hydrometer	"	1	1.00	1.00
Table, Cord Repair	"	7	17.40	122.00
Tag, Rubber	"	2	.30	1.00
Tamp, Brick	"	1	3.50	4.00
Tamp, Iron Trench	"	5	2.55	13.00
Tamp, Paving, 2 Man	"	4	6.00	24.00
Tamp, Pole	"	6	1.93	12.00
Tamp, Side Trench	"	1	1.93	2.00
Tamp, Round Wood	"	13	3.50	46.00
Tamper, Concrete	"	27	2.75	74.00
Tank, Ford	"	1	6.00	6.00
Tank, Oil, 60 Gallon	"	3	7.00	21.00
Tank, Prestolite	"	2	5.50	11.00
Tape, 5 Ft. Measuring	"	1	.75	1.00
Tape, 50 Ft. Measuring	"	1,430	2.59	3,704.00
Tape, 75 Ft. Measuring	"	317	3.17	1,005.00
Tape, 100 Ft. Measuring	"	41	3.76	154.00
Tape, 200 Ft. Measuring	"	2	5.00	10.00
Tape, Steel	Feet	1,962	.06	118.00
Tape, No. 5531 Steel Chain with No. 5543 Reel	Each	108	5.75	621.00
Taps, 5/32"	"	2	.42	1.00
Taps, 3/32"	"	2	.37	1.00
Taps, Bore, 3/4"	"	19	.95	18.00
Left, Pipe, 3/4"	"	1	1.15	1.00
Right, Pipe, 3/4"	"	1	1.15	1.00

COMPANY WIDE APPRAISAL

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Taps, Screw Machine,				
1/4" x .060	Each	8	$ .37	$ 3.00
3/8" x .060	"	2	.47	1.00
1/2" x .060	"	1	.62	1.00
5/8" x .060	"	1	.70	1.00
3/4" x .060	"	1	1.00	1.00
10/24"	"	3	.47	1.00
12/24"	"	54	.62	33.00
14/24"	"	18	.70	13.00
6/32"	"	38	.40	15.00
7/16"	"	1	.52	1.00
14" x 20"	"	25	.52	13.00
8/32"	"	31	.37	11.00
10/32"	"	30	.42	13.00
4/36"	"	1	.37	--
6/36"	"	1	.28	--
4/48"	"	2	.32	1.00
1"	"	1	1.60	2.00
Taps, Taper, Hand,				
6" x 32"	"	7	.27	2.00
8" x 32"	"	6	.27	2.00
10" x 24"	"	9	.32	3.00
10" x 32"	"	7	.32	2.00
12" x 24"	"	7	.37	3.00
Taps, Wrench	"	4	.50	2.00
Tarpaulin,				
4' x 6'	"	290	2.86	829.00
4' x 8'	"	4	2.94	12.00
5' x 7'	"	1	3.22	3.00
6' x 6'	"	3	3.31	10.00
6' x 8'	"	7	4.42	31.00
8' x 10'	"	1	7.36	7.00
9' x 12'	"	2	9.94	20.00
10' x 12'	"	63	11.04	696.00
12' x 15'	"	52	16.57	861.00

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Tarpaulin, 17'5" x 12'	Each	2	$ 19.32	$ 39.00
Telephault,				
Mathews	"	1	45.00	45.00
Mathews, No. 535	"	1	45.00	45.00
Mathews, Wood Pecker, No. 1930	"	1	37.50	38.00
Mathews, No. 3037	"	1	37.50	38.00
Tents,				
Buggy Top	"	3	27.07	81.00
Cable, A	"	1	27.07	27.00
Sidewall, 12' x 14'	"	1	30.00	30.00
Splicers	"	179	27.07	4,846.00
Miners	"	194	15.88	3,081.00
Tester, Pencil	"	1	.97	1.00
Thermometers,				
Line	"	3	1.21	4.00
Pocket, No. 8	"	1	2.89	2.00
Tycos	"	1	.75	1.00
Parafine	"	153	3.34	511.00
Type E	"	21	.72	15.00
Accumulator, No. 7165	"	123	.85	105.00
Atmospheric, No. 5140	"	35	.43	15.00
Thimble, Duct	"	9	3.86	35.00
Threader, Pipe, Reed Mfg. Co.	"	1	9.90	10.00
Threader, Pipe, Oster Mfg. Co.	"	1	10.40	10.00
Ticking, Bed	Yards	139	.57	79.00
Tightener, Chain	Each	20	9.72	194.00
Tilter, Bottle	"	2	5.00	10.00
Tone Test, Mathews	"	2	15.45	31.00
Tongs, Brick	"	3	2.40	7.00
Tongs, Ice	"	1	.50	1.00
Tongs, Chain	"	1	.42	-
Tongs,				
Burning	"	5	2.16	11.00
Spud	"	8	3.55	28.00
Cable	"	30	1.14	34.00
Pole	"	2	19.05	38.00

12761

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproductio Cost Ne
Tool,				
3A	Each	1	$ 1.25	$ 1.00
W. E. No. 4	"	22	1.25	28.00
7	"	1	1.25	1.00
8	"	2	1.25	2.00
W. E. No. 9	"	6	.72	4.00
10	"	6	2.00	12.00
W. E. No. 11	"	6	2.00	12.00
12	"	2	1.25	2.00
13	"	4	1.25	5.00
14	"	1	1.25	1.00
16	"	7	1.25	9.00
20	"	1	1.25	1.00
Tool, W. E.				
No. 21	"	1	2.30	2.00
No. 22	"	5	2.25	11.00
No. 24	"	2	.60	1.00
No. 25	"	46	.50	23.00
No. 26	"	3	1.10	3.00
No. 28	"	119	.40	48.00
No. 30	"	85	.75	64.00
No. 31	"	101	.75	76.00
No. 31 & No. 34 Comb.	"	7	1.95	14.00
No. 32	"	16	.65	10.00
No. 33	"	35	.65	23.00
No. 34	"	274	.75	206.00
No. 35	"	120	.35	42.00
No. 36	"	4	.30	1.00
No. 37	"	27	.30	8.00
No. 38	"	5	.30	1.00
No. 39	"	54	.50	27.00
No. 40	"	45	.50	22.00
No. 41	"	5	.30	1.00
No. 42	"	2	.30	1.00
No. 43	"	150	.30	45.00
No. 44	"	69	.35	24.00
No. 45	"	81	.75	61.00
No. 46	"	538	.75	404.00

8- TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B- General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Tool, W. E.				
No. 47	Each	13	$ 1.40	$ 18.00
No. 48	"	50	1.00	50.00
No. 49	"	1	1.00	1.00
No. 50	"	328	.45	148.00
No. 51	"	23	2.25	52.00
No. 54	"	3	.40	1.00
No. 58	"	106	.95	101.00
No. 59	"	39	2.25	88.00
No. 60	"	9	2.65	24.00
No. 63	"	424	.30	127.00
No. 64	"	14	2.25	32,00
No. 65	"	2	2.25	4.00
No. 66	"	7	.25	2,00
No. 67	"	13	.60	8.00
No. 68	"	15	.60	9.00
No. 69	"	1	1.75	2.00
No. 70	"	14	1.70	24.00
No. 72	"	233	1.00	233.00
No. 74	"	70	.30	21.00
No. 75	"	1	.30	--
No. 77	"	57	1.65	94.00
No. 78	"	2	1.00	2.00
No. 79	"	1	1.00	1.00
No. 80	"	1	.40	
No. 81	"	1	.60	1.00
No. 82	"	2	.75	2.00
No. 84	"	8	.65	5.00
No. 85	"	117	.30	35.00
No. 86	"	1	.75	1.00
No. 87	"	41	.40	16.00
No. 89	"	2	17.89	36.00
No. 90	"	26	1.05	27.00
No. 91	"	53	.75	40.00
No. 92	"	93	.65	60.00
No. 93	"	223	.30	67.00
No. 94	"	1	1.20	1.00
No. 95	"	3	.30	1.00
No. 96	"	36	.50	18.00

COMPANY WIDE APPRAISAL

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost
Tool, W. E. No. 97	Each	22	$ .55	$ 12.00
No. 98	"	14	1.05	15.00
No. 99	"	6	1.00	6.00
No. 102	"	5	.70	4.00
No. 103	"	83	3.00	249.00
No. 105	"	125	.50	62.00
No. 106	"	44	.50	22.00
No. 107	"	17	22.75	387.00
Tool, 108	"	1	1.00	1.00
Tool, W. E. No. 109	"	92	.40	37.00
No. 110	"	248	.60	149.00
No. 112	"	82	.40	33.00
No. 113	"	11	.75	8.00
No. 116	"	198	.25	50.00
No. 117		218	.60	131.00
No. 118	"	90	.60	54.00
Tool, 119	"	1	1.00	1.00
Tool, W. E. No. 123	"	49	1.85	91.00
No. 124	"	50	1.10	55.00
No. 125	"	88	.45	40.00
No. 127	"	32	.35	11.00
Tool, 128	"	2	.60	1.00
Tool, W. E. No. 129	"	199	.30	59.00
No. 130	"	56	1.10	60.00
No. 132	"	3	57.00	171.00
No. 133	"	4	.45	1.00
No. 134	"	2	.85	1.00
No. 135	"	2	.85	1.00
No. 136	"	6,293	.01	63.00
Tool, 137	"	1	.60	1.00

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-3 - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Tool, W. E.				
No. 138				
No. 139	Each	131	$ .30	$ 39.00
No. 142	"	52	.10	5.00
No. 143	"	44	4.14	182.00
	"	107	.50	54.00
No. 146				
No. 149	"	165	.45	74.00
No. 150	"	9	1.20	11.00
	"	1	4.00	4.00
Tool, 153				
Tool, 155	"	1	1.00	1.00
Tool, 156	"	1	1.00	1.00
Tool, 157	"	1	.60	1.00
	"	1	.60	1.00
Tool, W. E.				
No. 159	"	2	3.50	7.00
No. 161	"	2	.35	-
No. 169	"	1	.25	-
No. 172	"	3	.25	1.00
No. 173				
No. 174	"	1	.25	-
No. 175	"	2	.50	1.00
No. 178	"	2	.45	1.00
No. 183	"	1	.50	1.00
	"	1	1.00	1.00
Tool, 195				
Tool, 196	"	1	.60	1.00
	"	5	.70	4.00
Tool, W. E.				
No. 200				
No. 201	"	55	27.50	1,512.00
No. 202	"	46	2.75	126.00
	"	42	2.75	116.00
Tool, 205	"	3	.60	2.00
Tool, W. E.				
No. 206				
No. 207	"	72	.45	32.00
No. 208	"	76	.45	34.00
No. 209	"	1	.60	1.00
	"	2	2.00	4.00
No. 210				
No. 211	"	7	2.50	18.00
No. 212	"	2	2.50	5.00
	"	8	.20	2.00

12765

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Tool, W. E. No. 213	Each	67	$ .75	$ 50.00
Tool, 214	"	2	.60	1.00
Tool, W. E. No. 215	"	8	1.25	10.00
No. 216	"	505	1.75	884.00
No. 219	"	10	.40	4.00
No. 220	"	14	.40	6.00
No. 221	"	22	1.15	25.00
No. 231	"	75	.60	45.00
No. 234	"	5	1.00	5.00
No. 240	"	1	.70	1.00
No. 247	"	1	1.00	1.00
No. 248	"	1	3.30	3.00
No. 252	"	7	.75	5.00
No. 255	"	1	1.40	1.00
No. 256	"	2	1.25	2.00
No. 257	"	2	1.25	2.00
No. 259	"	140	2.40	336.00
No. 260	"	77	.45	35.00
No. 263	"	1	18.00	18.00
No. 265	"	215	1.25	269.00
No. 266	"	13	.10	1.00
No. 268	"	22	3.75	82.00
No. 269	"	22	1.25	28.00
No. 270	"	32	1.20	38.00
No. 272	"	85	1.00	85.00
No. 274	"	42	.90	38.00
No. 276	"	14	.95	13.00
No. 277	"	15	.75	11.00
Tool, 281	"	6	1.00	6.00
Tool, W. E. No. 282	"	83	.20	17.00
No. 288	"	3	.50	2.00
No. 300	"	16	2.00	32.00
No. 301	"	2	1.50	3.00

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Tool, W. E. No. 302	Each	2	$ .88	$ 2.00
No. 303	"	1	1.50	2.00
No. 304	"	1	.35	-
No. 305	"	1	.75	1.00
No. 306	"	1	1.50	2.00
No. 307	"	6	3.16	19.00
No. 311	"	66	.85	56.00
No. 316	"	1	31.75	32.00
Tool, 389	"	3	.30	1.00
506	"	10	1.25	12.00
508	"	9	.50	4.00
515	"	23	1.25	29.00
517	"	29	.05	1.00
W. E. No. 518	"	20	.30	6.00
521	"	1	1.38	1.00
W. E. No. 522	"	3	.40	1.00
W. E. No. 540	"	26	.25	6.00
W. E. No. 542	"	9	.70	6.00
W. E. No. 546	"	39	.65	25.00
W. E. No. 547	"	49	.65	32.00
571	"	1	.75	1.00
W. E. No. 581	"	33	1.00	33.00
651	"	1	.75	1.00
2348	"	16	2.25	36.00
7065	"	2	.11	--
7541 Det. No. 1	"	1	2.25	2.00
7541 Det. No. 2	"	1	.16	-
C-75956	"	4	1.50	6.00
C-75957	"	5	1.75	9.00
C-78126	"	2	3.60	7.00
Tool, A. E. No. D-7055	"	43	.45	19.00
No. D-7056	"	11	.14	2.00
No. D-7057	"	16	.58	9.00
No. D-7058	"	22	.32	7.00

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Tool, A. E.				
No. D-7059	Each	23	$ .51	$ 12.00
No. D-7062	"	47	.05	2.00
No. D-7063	"	44	.05	2.00
No. D-7066	"	33	.79	26.00
No. D-7067	"	67	.16	11.00
No. D-7068	"	9	.58	5.00
No. D-16590	"	2	3.59	7.00
No. D-20777	"	40	.20	8.00
No. D-24396	"	3	6.95	21.00
No. D-24820	"	3	4.66	14.00
Tool,				
H-21766	"	2	1.04	2.00
A. E. No. KS - 2348	"	102	2.25	230.00
Bank - adjusting	"	13	.58	8.00
Bank - cleaning, H-16590, Det. #1	"	6	3.59	22.00
Burnishing	"	1	2.40	2.00
Cable bonding	"	186	1.85	344.00
Calculagraph winding	"	3	.20	1.00
Cord crimping	"	1	1.40	1.00
Cord repair	"	18	1.40	25.00
Dial	"	1	1.00	1.00
Duct cleanout	"	2	7.31	15.00
Edgeing	"	1	.95	1.00
Garden, Model E	"	1	.95	1.00
Linemans, No. 1700-30	"	2	6.67	13.00
Misc. key mtg.	"	1	.75	1.00
Pitching	"	1	.75	1.00
Rawl #8	"	20	.15	3.00
Rawl #10	"	17	.15	3.00
Rawl, #12	"	3	.15	-
Ringer Adjusting, F. T.	"	2	.30	1.00
Rotary Bank Busying	"	10	1.50	15.00
Sash	"	1	.18	--
Sash, 2"	"	3	.18	1.00
Sash, #7	"	2	.33	1.00

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Tool,				
Swagging, 1/8"	Each	66	$ .38	$ 25.00
Swagging, 1/4"	"	112	.38	43.00
Turning Plug	"	1	1.40	1.00
Torch,				
Gas	"	264	6.79	1,793.00
Alcohol	"	5	4.23	21.00
Staysalite Lineman's	"	129	4.23	546.00
Blow	"	74	6.79	502.00
Trailer,				
AA #14, 1½ ton solid tires, 2 wheel	"	1	255.00	255.00
Army Type, Pole	"	22	100.00	2,200.00
Army Type Pole, with 10 comb. payout Reels	"	2	280.00	560.00
Automotive, 5 ton	"	1	780.76	781.00
Cable Reel, Type B	"	8	551.25	4,410.00
Cable Reel, F. T.	"	1	250.00	250.00
Ford, Rubber Tires	"	1	161.50	162.00
Highway	"	23	161.50	3,714.00
Highway, Type A	"	5	127.50	638.00
Pole	"	5	125.00	625.00
Tool House	"	15	450.00	6,750.00
Wagon Underground	"	1	1,887.00	1,887.00
4 Wheel	"	2	803.25	1,606.00
Tray, Tool	"	3	1.50	4.00
Tray, Oilers	"	20	1.00	20.00
Trimmer,				
Tree, 4'	"	1	1.13	1.00
Tree, 6'	"	2	1.13	2.00
Tree, 8'	"	10	1.19	12.00
Tree, 5407	"	125	1.19	149.00
Tree, 5400	"	1	1.75	2.00
Tree, 3600-20	"	303	3.18	964.00
Tripod,	"	1	2.50	2.00
Trough, Parafine	"	1	.34	-
Trowel, Brick, #175	"	71	.89	683.00
Trowel, Plasterers	"	2	1.75	4.00
Trowel, 4½" x 10"	"	1	.80	1.00

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Truck,				
#288	Each	19	$ 21.60	$ 410.00
2 Wheel	"	1	8.19	8.00
Cable Reel, Self Loading	"	7	383.25	2,683.00
Trunk,				
Sample	"	1	25.00	25.00
Army Desk	"	1	16.50	16.00
Stallman Compartment	"	1	35.00	35.00
Tube, Short Ext., No. 759	"	2	1.40	3.00
Twisters,				
Sleeve 6"	"	11	3.00	33.00
Sleeve, 7½"	"	183	3.09	565.00
Sleeve, 9"	"	131	3.01	394.00
Sleeve, 10½"	"	387	4.21	1,629.00
Sleeve, 12"	"	19	4.50	86.00
Sleeve, Style B	"	25	2.31	58.00
Sleeve, Style C	"	32	2.31	74.00
Valve Upper for Trench Pumps,				
W 90	"	3	1.31	4.00
W 95	"	3	1.31	4.00
W 96	"	3	1.05	3.00
W 98	"	3	1.05	3.00
W 100	"	3	.18	1.00
Vise Bench	"	66	8.50	561.00
Vise Bench 3"	"	1	6.65	7.00
Vise Bench 4"	"	8	8.50	68.00
Vise Bench #102	"	1	8.50	8.00
Vise Iron #12	"	1	8.50	8.00
Vise Jeweler	"	4	1.79	7.00
Vise Pipe	"	2	5.15	10.00
Vise Pipe 73	"	1	2.40	2.00
Vise Pipe 3"	"	2	5.15	10.00
Vise Pipe				
403	"	1	3.15	3.00
#6	"	3	2.50	8.00
#8	"	1	2.50	3.00
With Jaws Attached	"	2	12.00	24.00

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-8 - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Vise,				
Pipe Armstrong #1	Each	1	$ 3.50	$ 4.00
Pipe Armstrong #2	"	1	5.50	6.00
Plug	"	1	1.79	2.00
Saw AA	"	3	1.24	4.00
Victor #763	"	1	2.00	2.00
Vulcan #2	"	1	6.12	6.00
Voltmeters,				
Atwater Kent 0-60 0-20	"	1	8.00	8.00
A. C. #18 S 6720	"	2	31.28	63.00
A. C. 0-150 #20155	"	1	31.28	31.00
Cabot	"	1	26.00	26.00
D. C. #1 24460	"	1	64.80	65.00
D. C. 0-150 12388	"	1	39.83	40.00
D. C. 0-50 20841	"	1	34.43	34.00
G. E. Type P 8 A. C.	"	1	46.20	46.00
Hoit, 3 V., 15 V., 150 V.	"	1	38.00	38.00
Model 280	"	42	16.88	709.00
Model 45	"	8	43.88	351.00
Portable 10,000 Ohm	"	10	81.00	810.00
Recording, 2097	"	1	65.00	65.00
Test Set 1 TE	"	1	64.80	65.00
Type 02 - 110	"	1	14.63	15.00
Volt Ameter 280	"	2	25.65	51.00
W. E. 6074	"	1	39.83	40.00
W. E. 9436	"	2	39.83	80.00
W. E. 10160	"	1	39.83	40.00
W. E. 10767	"	1	39.83	40.00
W. E. 12528	"	1	39.83	40.00
W. E. 15672	"	2	39.83	80.00
W. E. 27132	"	1	39.83	40.00
W. E. 29931	"	1	39.83	40.00
W. E. 59302	"	1	39.83	40.00
90993 W. E.	"	1	39.83	40.00
Weston No. 1	"	4	84.38	338.00
Weston No. 57	"	2	39.83	80.00
Weston No. 155	"	8	30.38	243.00
Weston No. 5191	"	1	39.83	40.00

COMPANY WIDE APPRAISAL

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Voltmeters,				
Weston No. 29644	Each	1	$ 39.83	$ 40.00
Weston No. 30145	"	1	39.83	40.00
Weston No. 6195	"	1	39.83	40.00
Weston No. 2844	"	1	39.83	40.00
Weston No. 62907	"	1	39.83	40.00
Weston No. 21141	"	1	39.83	40.00
Weston No. 4064	"	1	39.83	40.00
Weston No. 41231 - 0 - 120	"	1	39.83	40.00
Weston No. 8902 D. C.	"	1	39.83	40.00
Weston Double Scale	"	2	84.38	169.00
Weston Portable	"	7	81.00	567.00
Weston, Triple Scale No. 3 9977	"	1	95.63	96.00
No. 30	"	1	39.83	40.00
13-B-3336	"	1	39.83	40.00
13935	"	1	39.83	40.00
3294	"	1	39.83	40.00
260	"	1	25.65	26.00
267	"	3	14.63	44.00
25166	"	1	39.83	40.00
3 V, 30 V, 150 V	"	2	95.63	191.00
Voltmeters	"	4	39.83	159.00
Wallet, Voucher	"	3	2.69	8.00
Watch, Stop No. 308	"	27	27.90	753.00
Wedge, Iron	"	15	.62	9.00
Wedge, Multiple	"	26	.30	8.00
Wedge, Stone	"	6	.75	4.00
Weeder	"	2	1.00	2.00
Wheel, Cotton Buffing	"	21	1.54	33.00
Wheel, Emery, With Stand	"	2	5.10	10.00
Wheel, Emery, for No. 4 Grinder	"	1	1.70	2.00
Wheel, Emery Portable	"	5	17.64	88.00
Wheel, Sheave	"	1	.80	1.00
Wheelbarrow	"	53	8.92	473.00
Winch, No. 11-D, Round & Son	"	1	47.00	47.00
Winch, Derrick	"	1	36.00	36.00
Wiper, Wrench	"	2	.11	-

COMPANY WIDE APPRAISAL

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproductio Cost	Re
Wiper, Window	Each	1	$ .60	$ 1.00	
Wire, Fish 1/8" x .060	Feet	6,167	.01	62.00	
Wire, Fish 1/4" x .060	"	5,900	.02	118.00	
Wrench,					
4-L	Each	4	.60	2.00	
11	"	1	.30	-	
13	"	5	.30	2.00	
92 CJ	"	1	.65	1.00	
823	"	1	.15	-	
961	"	1	.15	-	
D - 962	"	1	.15	-	
T - 1469	"	3	.50	2.00	
T - 1573	"	1	.50	1.00	
T - 1693	"	3	.50	2.00	
A. M. No. 7061	"	5	.15	1.00	
A - 10397	"	9	.79	7.00	
3109 - 20	"	9	1.71	15.00	
Monkey	"	9	1.52	14.00	
Monkey 6"	"	13	.66	9.00	
Monkey 8"	"	78	.90	70.00	
Monkey 10"	"	21	1.06	22.00	
Monkey 12"	"	314	1.23	386.00	
Monkey 15"	"	24	1.72	41.00	
Multiple	"	26	3.00	78.00	
Nut 1-1/8"	"	3	.75	2.00	
Nut 3/8" x 3/4"	"	3	.30	1.00	
Pipe 8"	"	2	.60	1.00	
Pipe 10"	"	36	.95	34.00	
Pipe 12"	"	34	1.14	39.00	
Pipe 14"	"	39	1.32	51.00	
Pipe 16"	"	3	1.55	5.00	
Pipe 18"	"	28	1.78	50.00	
Pipe 24"	"	18	2.59	47.00	
Pipe 36"	"	6	5.00	30.00	
Pipe, Vulcan #33	"	19	5.19	99.00	
Pipe Craft 24"	"	4	2.59	10.00	
Register	"	2	.30	1.00	
Relay	"	7	.75	5.00	

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Wrench,				
Socket 3/16"	Each	1	$ .30	$ -
Socket 3/8"	"	9	.18	2.00
Socket 7/16"	"	1	.20	-
Socket 1/2"	"	9	.23	2.00
Socket 7/8"	"	2	.35	1.00
Socket 1"	"	3	.40	1.00
Socket 1-3/8"	"	2	.50	1.00
Socket T	"	3	.50	2.00
Socket P. P. 5½"	"	1	.50	1.00
Socket D. E.	"	6	.50	3.00
Socket 14"	"	1	.50	1.00
Socket 5/16" x 9"	"	2	.40	1.00
Socket P-196	"	11	.30	3.00
Socket 965-D	"	11	.30	3.00
Socket #11841	"	8	.30	2.00
Socket 31 S&C	"	1	.25	-
Socket PH 3/4"	"	4	.65	3.00
Socket Type E, Bolt	"	2	1.71	3.00
Socket, Set, Screw 5/8"	"	4	.10	-
Bell Adj.	"	1	.30	-
Bit Brace Socket, 928 J	"	20	.48	10.00
Bit Brace Socket, 926 J	"	5	.58	3.00
Box 1"	"	3	.45	1.00
B.S.S. 3/8"	"	3	.30	1.00
B.S.S. 1/2"	"	2	.30	1.00
Chain Pipe, 36"	"	8	3.50	28.00
Crescent 12"	"	7	1.50	10.00
Delco #723	"	1	.30	--
Delco #724	"	1	.30	--
Delco #725	"	1	.30	--
Delco #964	"	1	.30	--
Delco #28248	"	1	.30	--
Delco #28282	"	1	.30	--
D.H.-S. 5/16" x 3/8"	"	5	.48	3.00
D.H.-S. 7/16" x 1/2"	"	5	.79	4.00
D.H.-S. 5/8" x 3/4"	"	1	.89	1.00
Double End 1/4" x 1-1/8"	"	1	.72	1.00
Double End 9/16" x 7/8"	"	1	.36	-

COMPANY WIDE APPRAISAL

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-8 - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Wrench,				
Double End, 5/8" x 1-1/4"	Each	2	$ .75	$ 2.00
Double End, 7/8" x 1"	"	2	1.06	2.00
Double End, 1-3/4" x 1-7/8"	"	1	1.80	2.00
Double S	"	25	.80	20.00
End 5/16"	"	4	.10	--
End 1-1/8"	"	1	.50	1.00
End 1-3/16"	"	1	.55	1.00
End 1-1/4"	"	1	.62	1.00
End 1-5/8"	"	1	1.25	1.00
End 1-1/2"	"	3	1.00	3.00
End 3/8" x 5"	"	1	.10	-
End 3/8" x 6"	"	1	.10	-
Gas Engine	"	12	.25	3.00
Gas Engine #633	"	2	.25	1.00
Gas Engine 1"	"	3	1.00	3.00
Gas Engine Open End	"	19	.25	5.00
Hex.	"	1	.30	-
Kellogg #9	"	4	.05	-
Wrenches,				
Kellogg #10	"	4	.05	-
Kellogg Ringer 1/4" x 3/8"	"	127	.97	123.00
Hydrant	"	1	.20	---
Linsman's 46-M-133	"	117	.79	92.00
Lag & Nut	"	664	1.71	1,135.00
Linsman's 46-L-268	"	11	.79	9.00
Wrench,				
Socket for #223-C Keys	"	2	.50	1.00
Socket, Auto	"	1	.65	1.00
Spanner #15	"	1	.25	-
Spark Plug	"	3	.40	1.00
Spanner, W-50	"	13	.29	4.00
Special 1" Bent	"	1	1.00	1.00
Steel 7/8" x 15"	"	1	.58	1.00
Steel 3/4" x 10½"	"	1	.42	-
Steel 9"	"	2	.32	1.00

12775

COMPANY WIDE APPRAISAL

8 - TOOLS, IMPLEMENTS AND STORE EQUIPMENT

8-B - General Tools and Implements - Acct. 265 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost
Wrench,				
Straight	Each	6	$ .30	$ 2.00
Tap	"	12	.78	9.00
Tap, Adjustable	"	13	2.20	29.00
Terminal	"	4	.75	3.00
Trent 24"	"	2	3.05	6.00
Westcott	"	2	1.50	3.00
TOTAL - ACCT. 265 - General Tools and Implements				$384,364.00

Inventory as of October 31, 1924.

COMPANY WIDE APPRAISAL

9 - STABLE AND GARAGE EQUIPMENT

9 - General Stable and Garage Equipment, Acct. 264

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Fords, other than 1 ton trucks	Each	311	$466.13	$144,966.00
Fords, 1 ton trucks	"	84	1,058.00	88,872.00
White, 3/4 ton trucks	"	45	2,425.00	109,125.00
White, 2 ton trucks	"	35	4,296.00	150,360.00
Mack, 2 ton trucks	"	2	4,721.00	9,442.00
Dodge	"	16	1,015.00	16,240.00
Chevrolet	"	2	775.00	1,550.00
Cadillac	"	1	4,418.00	4,418.00
Reo 1 ton truck	"	1	1,513.00	1,513.00
Fordson tractors	"	5	1,939.00	9,695.00
Four wheel drive earth boring machine	"	1	7,845.00	7,845.00
Auto ambulance (Weaver)	"	4	56.00	224.00
Acetylene welding outfit	"	4	100.00	400.00
Anvils	"	6	14.00	84.00
Air Compressors	"	7	225.00	1,575.00
Air hammer	"	1	65.00	65.00
Arbor presses	"	2	36.00	72.00
Burroughs calculator	"	1	175.00	175.00
Bench, for emery wheel, 2'6"x2'6"x4'6"	"	1	5.00	5.00
Bench, Vulcanizer, 6' long, 3' high, 2' wide	"	1	5.20	5.00
Beam, I, 8"	Feet	116	.815	95.00
Beam, I, 8" x 2"	"	172	.278	48.00
Bench, cabinet makers, 7' x 2' x 34"	Each	5	34.20	171.00
Box, for Prest-O-Lite tanks, 2'4" x 1'2"x1'9"	"	1	5.00	5.00
Crankshaft cutting tool	"	2	90.00	180.00
Clothes trees	"	2	5.00	10.00
Calipers, Starrets, outside	Pair	3	1.50	4.00
Calipers, Starrets, inside	"	2	1.50	3.00
Crane, Franklin	Each	1	140.00	140.00
Crankshaft press, Continental	"	1	36.50	36.00
Cabinet, 14" x 18" x 1'	"	1	3.00	3.00
Chairs, straight back	"	8	11.29	90.00
Cabinet, for paint shop, 2'10" x 6"x14"	"	1	5.50	6.00
Carbon burning outfit	"	2	25.00	50.00
Clocks, Seth Thomas wall	"	3	9.50	28.00

9 - STABLE AND GARAGE EQUIPMENT

9 - General Stable and Garage Equipment - Acct. 264 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Chairs, revolving desk	Each	16	$ 14.12	$ 226.00
Cabinets, Lyons steel	"	4	27.90	112.00
Calculagraph	"	1	72.55	73.00
Chain hoists, 1 ton	"	8	85.00	680.00
Chain hoists, 2 ton Triplex	"	2	100.00	200.00
Chain hoists, 1/2 ton	"	1	50.00	50.00
Chain hoist carriages	"	9	20.00	180.00
Connecting rod liner	"	2	16.75	34.00
Cabinets, 4 drawer standing file, 4'4"x1'6"x2'	"	2	27.00	54.00
Cabinets, 6 drawer standing file, 1'6"x1'8"x2'	"	1	15.00	15.00
Cabinets, 2 drawer standing file, 20"x7"x18"	"	1	7.50	8.00
Cabinets, 3 drawer standing file, 17"x15"x17"	"	1	7.50	8.00
Cabinets, 2 drawer standing file, 14"x20"x7"	"	1	7.50	8.00
Drinking fountain	"	1	22.50	22.00
Drill stands - electric	"	3	18.10	54.00
Desk, double flat top	"	3	45.00	135.00
Drill presses	"	3	22.70	68.00
Drills, taper shank	"	40	.28	11.00
Drills, straight shank	"	40	.33	13.00
Cabinets, 4 drawer filing	"	2	27.00	54.00
Cabinets, 2 drawer filing	"	2	15.00	30.00
Cabinets, 3 drawer filing	"	3	20.25	61.00
Cabinets, 8 drawer, 6 door, iron	"	1	42.00	42.00
Double bins, 24'x7'3"x3'8"	"	1	49.50	50.00
Double bins, 20'5"x7'2"x2'2"	"	1	43.65	44.00
Double section bins, 9'x7'x4'	"	1	36.30	36.00
Double stock room bins, 6'4" x 7'	"	1	20.00	20.00
Double stock room bins, 12'x3'3"x12"	"	1	14.00	14.00
Double stock room bins, 11' x 7'4"	"	1	30.00	30.00
Double stock room bins, 4'x7'9"x9'2"	"	1	33.60	34.00
Double stock room bins, 1'6"x4'6"x6'6"	"	1	18.00	18.00
Ford emergency wheels	"	6	15.00	90.00
Emery wheel stands	"	5	8.50	42.00

9 - STABLE AND GARAGE EQUIPMENT

9 - General Stable and Garage Equipment - Acct. 264 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Electric Drills,				
1/4"	Each	7	$ 32.00	$ 224.00
3/8"	"	2	62.00	124.00
1/2"	"	7	72.00	504.00
5/8"	"	4	76.00	304.00
Electric screw drivers portable	"	2	72.00	144.00
Fans, 16" Western Electric	"	7	20.69	144.00
Front axle racks	"	4	27.50	110.00
Forge, 30"	"	1	30.00	30.00
Ford Running-in stand	"	1	200.00	200.00
Fire extinguisher	"	65	9.60	624.00
Fire sand buckets complete	"	26	1.56	41.00
Flat top desks, single	"	5	27.50	136.00
Glue Pot, 1 quart electric	"	1	12.25	12.00
Grindstone, on frame	"	1	5.55	6.00
Gasoline tank,				
580 Gal.	"	1	450.00	450.00
15,000 Gal.	"	1	1,500.00	1,500.00
1,000 Gal.	"	1	650.00	650.00
260 Gal.	"	1	150.00	150.00
550 Gal.	"	3	450.00	1,360.00
Gasoline pump, 5 Gal.	"	2	170.00	340.00
Gasoline pump, 1 Gal.	"	3	110.00	330.00
Gasoline pump, 2 Gal.	"	1	125.00	125.00
Grease pump	"	7	28.00	196.00
Hand post drills	"	2	14.00	28.00
Hinze vulcanizers	"	6	43.50	261.00
Hose, 25 ft. lengths, for air line and checks	"	14	7.00	98.00
Iron bench, 30" x 42"	"	1	18.00	18.00
Ice box, with cooling coils	"	1	22.50	22.00
Leather belt,				
1½"	Feet	16	.156	2.00
2"	"	56	.23	13.00
2½"	"	60	.28	17.00
3"	"	18	.325	6.00

9 - General Stable and Garage Equipment - Acct. 264 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Lockers, steel	Each	86	$ 7.84	$ 674.00
Lockers, wood	"	2	5.50	11.00
Line Shaft, 1-3/8"	Feet	4.5	.30	1.00
Line Shaft, 1-5/8"	"	17	.353	6.00
Line shaft hangers	Each	5	6.00	30.00
Motor and stand, 3 H.P. (W.E.Co.)	"	1	156.00	156.00
Motor, electric,				
1/2 H.P.	"	1	71.00	71.00
1/6 H.P.	"	1	18.00	18.00
2 H.P.	"	1	121.00	121.00
1-1/2 H.P.	"	1	106.00	106.00
7½ H.P. starter switch and transformer	"	1	278.00	278.00
1/4 H.P. Blower	"	1	31.25	31.00
Motor stands	"	7	45.00	315.00
Micrometer, inside	Set	2	8.50	17.00
Micrometer, outside	"	3	7.00	21.00
Micrometer gage	"	1	9.00	9.00
Material box, 20" x 50" x 4"	Each	1	15.00	15.00
Magneto charger for Ford cars	"	1	54.00	54.00
Mack chassis, used for running in stand	"	1	472.50	472.00
Oil tanks and pumps	"	14	77.35	1,083.00
Oil pumps, 1 quart	"	2	7.50	15.00
Painters work bench, 2'6" x 6' x 2'	"	1	9.30	9.00
Portable 50 Gal. gas tank	"	7	374.20	2,619.00
Rear axle stands	"	6	34.00	204.00
Racks for springs	"	2	10.00	20.00
Rear axle hangers	"	3	10.00	30.00
Radiator stands	"	2	15.00	30.00
Rack, material, 6 roll	"	1	20.00	20.00
Rack for reamers and drills, 6'6" x 2'	"	1	5.00	5.00
Rack for wind shields	"	1	10.00	10.00
Roll top desks	"	4	49.75	199.00
Red Devil jacks	"	5	37.50	188.00
Reamers, solid	Set	1	22.00	22.00
Reamers, expansion	"	3	41.00	123.00

9 - STABLE AND GARAGE EQUIPMENT

9 - General Stable and Garage Equipment - Acct. 264 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Reamers,				
Ford front end	Set	3	$11.20	$ 34.00
Ford keystone	"	3	10.80	32.00
No. 11	"	1	3.60	4.00
No. 12	"	1	3.60	4.00
Sidney Lathe, 18", with extra chuck and jaws	Each	1	737.40	737.00
Single stock room bins, 3'3" x 5' 8"	"	1	5.20	5.00
Single stock room bins, 15' x 7'4"	"	1	31.00	31.00
Single section bins, 5' x 5' x 12"	"	1	7.25	7.00
Bins, 4'6" x 5'6" x 6"	Set	1	5.60	6.00
Bins, 14" x 20" x 7'	"	1	3.20	3.00
Bins, 6'6" x 5'6" x 8"	"	1	4.00	4.00
Section shelving, 6' x 4'4" x 12"	Each	1	16.00	16.00
Section shelving, 4'4" x 3'6" x 12"	"	1	16.00	16.00
Singer sewing machine with motor	"	1	50.00	50.00
Soldering pot and ladel	"	1	3.14	3.00
Taps and dies	Set	4	25.00	100.00
Taps and dies, S. A. E.	"	2	25.00	50.00
Taps and dies, U. S. S.	"	1	25.00	25.00
Steel pulley, 18"	Each	1	5.00	5.00
Steel pulley, 8"	"	3	3.25	10.00
Section cabinet, 30" x 39" x 12"	"	1	18.00	18.00
Single section book case, 34" x 12" x 11"	"	1	18.00	18.00
Taps, pipe	Set	1	20.00	20.00
Taps, pipe, U.S.S.	"	1	20.00	20.00
Trimmers work bench, 1 drawer, 2'6" x 6' x 2'6"	Each	1	25.00	25.00
Trimmers work bench, 2'6" x 4' x 2'6"	"	1	15.00	15.00
Trimmers work bench, with shelves and drawers	"	1	32.00	32.00
Towing poles - Weaver	"	4	15.00	60.00
Typewriters, Underwood	"	3	83.00	249.00
Typewriters, Smith	"	1	83.00	83.00
Table, 3' x 4' x 2'4"	"	1	23.25	23.00
Table, 2'6" x 2'6" x 4'	"	1	23.25	23.00
Table, 3' x 2' x 2'	"	1	9.75	10.00
Table, 20" x 20" x 34"	"	1	9.75	10.00

12781

9 - General Stable and Garage Equipment - Acct. 264 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Typewriter desks	Each	2	$ 28.50	$ 57.00
Tool cabinet, 2' x 6' x 6'	"	1	30.30	30.00
Tool cabinet, 6'6" x 4'5" x 2'	"	2	30.30	61.00
Vise, piston	"	2	5.00	10.00
Valve refacing lathe	"	2	100.00	200.00
Valve grinders	"	4	2.35	9.00
Vises,				
5"	"	6	20.00	120.00
7"	"	1	60.00	60.00
4½"	"	2	15.00	30.00
4"	"	14	10.00	140.00
8"	"	1	64.00	64.00
6"	"	5	35.00	175.00
Triple gear	"	7	2.00	14.00
Carpenters	"	3	20.00	60.00
Vise, 6" Blacksmith	"	1	35.00	35.00
Vises, 3½"	"	2	10.00	20.00
Work bench, 18' x 2'6" x 2'6"	"	1	22.50	22.00
Work bench, 24' x 3' x 2'	"	1	36.00	36.00
Work bench, 2' x 6'6"	"	1	6.50	6.00
Work bench, 3' x 29' x 2'9"	"	1	43.50	43.00
Work bench, 3'2" x 2'6" x 29'	"	1	36.25	36.00
Work bench, 3' x 2'4" x 32'	"	1	48.00	48.00
Wall bench, 10' x 3' x 2'9"	"	1	15.00	15.00
Wall bench, 15' x 2'9" x 2'9"	"	1	20.75	21.00
Wall bench, 44' x 2'10" x 2'11"	"	1	62.50	62.00
Wall bench, 21'6" x 2'10" x 2'11"	"	1	26.75	27.00
Wall bench, 42' x 2'6" x 2'6"	"	1	52.50	52.00
Wall bench, 19' x 6'8" x 2'8"	"	1	62.50	62.00
Work bench, 16' x 3' x 2'7"	"	1	24.00	24.00
Wheel alligner, Bear	"	7	15.00	105.00
Combination woodworker "Crescent" Circular saw, band saw, jointer Planer, molding. 16' band saw				
12" circular saw	"	1	895.00	895.00
16' band saws	"	4	10,90	44.00
12" circular saws	"	4	3.50	14.00

COMPANY WIDE APPRAISAL

9 - STABLE AND GARAGE EQUIPMENT

9 - General Stable and Garage Equipment - Acct. 264 - (Cont'd)

Item	Unit	Quantity	Unit Cost	Reproduction Cost New
Weaver arbor press, 20 ton	Each	7	$ 80.00	$ 560.00
Waste paper cans	"	22	5.67	125.00
Wire screen partition, 12' x 24'4"	"	2	73.00	146.00
Wire screen doors, 15'3" x 10" (chicken wire)	"	1	76.25	76.00
Wire screen doors, 15'3" x 8'9" (chicken wire)	"	1	66.72	67.00
Water hose, 50' lengths	"	16	7.00	112.00
Wood pulley, 8" x 4"	"	1	3.10	3.00
Wood pulley, 16" x 5"	"	1	5.85	6.00
Wood pulley, 12" x 4"	"	1	4.00	4.00
Walk Roll A Car Jack	"	2	38.25	76.00
Lyons breathing machine	"	1	141.75	142.00
Fire extinguisher, mounted on a carriage	"	1	175.00	175.00

TOTAL - ACCOUNT 264 -
General Stable and Garage Equipment $570,998.00

Associated with this class of property are the following items not included in the above list of major items of plant but which should be taken into consideration in any appraisal made of the property of the Company.

Small twist drills
Wood bits
Stencils
Piston ring compressors
Screw drivers
"C" clamps
Hand saws
Squares
Oil measures
Drip pans
Oil cans
C. & M. grease retainer tools
Wire brushes
Gear pullers
Paint brushes
Steel graduated scales
Battery filler
Jacks (small)
Open end wrenches
Socket wrenches
Tin snips
Valve lifters
Wheel pullers
Rim spreaders
Monkey wrenches
Alemite grease guns
Iron hammers
Wood mallets
Rubber mallets
Pipe wrenches
Extension lamps
Hack saws

[fol. 12784] Company Wide Appraisal

9—Stable and Garage Equipment

9—General Stable and Garage Equipment—Acct. 264—Continued

Item	United Quantity Unit Cost	Reproduction Cost New
Bearing Scrapers	Front axle tools	
Jigs	Expander wrenches	
Bulb cabinets	Grease guns	
Files	Tap wrenches	
Die stocks		

Inventory as of October 31, 1924.

[fol. 12785] Company Wide Appraisal

Omissions

The item of omissions covers all items omitted from the inventory, whether inadvertently or intentionally.

Some typical items of frequently omitted plant are as follows:

Land:

(1) Cost of title searches and opinions.
(2) Removal of previously existing structures.
(3) Sewer assessments.
(4) Purchasing, abstracting and recording fees.

Buildings:

(1) Electric light wiring and conduit runs.
(2) City permits and inspection charges.
(3) Water and gas meters purchased.
(4) Flag staffs.
(5) Filling in and leveling land.

(6) Fences and sidewalks.

(7) Placing tr[illegible]s, shrubbery and sod.

Central Office Equipment:

(1) Furniture, linoleum, rugs, jumper wire reels, rolling ladders, electric lights on switch boards.

(2) Extra transportation charges necessary by reason of replacement of damaged material and supplies.

(3) Redecoration and repainting of rooms and hallways after installation of equipment.

(4) Protection to walls and floors to prevent injury during installation of equipment.

(5) Building temporary floors and scaffolding during installation of equipment.

(6) Expense in connection with removing and replacing windows and doors to permit placing of equipment in standard sized units.

(7) Running temporary electric light wiring.

(8) Storage or demurrage charges on equipment pending completion of building or installation of other equipment.

Station Equipment:

(1) Breakage in transportation.

(2) Loss of material and equipment.

(3) Omission of extension bells, switches, push buttons, buzzers, concealed wires and concealed cables.

[fol. 12786] Pole Lines:

(1) Lost, stolen and damaged material.

(2) Omission of stenciling, guy wires, concrete foundations, brackets, painting, creosoted butts and isolated poles and pole lines.

Aerial Cable:

(1) Lost and stolen material.

(2) Omission of part of length of cable due to sag.

(3) Omission of stenciling on terminals.

(4) Replacement of or repairs to cable during construction, due to damage.

(5) Omission of crossing guards, tree guards, grounds and bonds.

Aerial Wire:

(1) Loss, theft, or breakage of wire, insulators, pins and knobs.

(2) Omission of part of length of wire due to sag.

(3) Omission of isolated spans of wire or wire on foreign company poles.

Underground Conduit:

(1) Loss of material.

(2) Omission of conduit castings, conduit plugs, steps, sumps, sewer connections and hangers in manholes.

(3) Omission of timber used for shoring.

(4) Omission of part of conduit length, due to changes in grade and due to changes in direction on subsidiary runs.

(5) Omissions of complete concrete encasement or timber protection for conduit which cannot always be ascertained.

Underground Cable:

(1) Omission of number tags, bonds and stubs, sometimes due to manholes being full of water.

In addition to the typical items of omissions enumerated above, there appears below a specific list of omissions, discovered by rechecks subsequent to the inventory dates in the State of Ohio.

Acct. 212—Buildings:

Columbus Exchange

Sidewalks, fences, grading, shrubbery, sodding and crushed stone surfaces.

[fol. 12787] Crestline Toll Office

Sidewalks, fence, grading and sodding.

Dayton Exchange

Sidewalks, fences, grading, sodding and crushed stone surfaces.

Findlay Exchange
Sidewalk, fence, grading, sodding and garage.
Sandusky Exchange
Sidewalk, fence, grading, sodding, driveway and garage.
Springfield Exchange
Sidewalk, grading and brick paving in rear building.
Toledo Exchange
Fences, grading, sodding, and shed.
Zanesville Exchange
Sidewalks, fence, garage and storeroom.

Acct. 221—Central Office Telephone Equipment:

Bellaire Exchange
Central office ground.
Canton Exchange
Subscribers multiple in first section.
Out trunk multiple in first section.
Rural cord circuits in first section.
Auxiliary circuits in first section.
Columbus Exchange
Connectors, Automatic exchanges
East Liverpool Exchange
Central office ground
Piqua Exchange
Plugging up lines.
Operators test circuits.
Wire chiefs test cords.
Signal cabinet.
Relay rack bay.
Steubenville Exchange
Central office ground.

[fol. 12788] Account 233—Interior Block Wires:

Toledo Exchange
Block wires.

Account 234—Private Branch Exchanges:

Akron Exchange
Private branch exchange switchboards.

Youngstown Exchange
Private branch exchange switchboards.

Account 235—Booths and Special Fittings:

Akron Exchange
Booths and fittings.
Lancaster Exchange
Booths and fittings.
Nelsonville Exchange
Booths and fittings.

Account 241—Exchange Pole Lines:

Akron Exchange
Rock digging.
Dayton Exchange
Poles, anchors, guys, crossarms, brackets, and rock digging.
Findlay Exchange
Rock digging.
Lancaster Exchange
Poles, anchors, guys, crossarms and brackets.
London Exchange
Poles.
Nelsonville Exchange
Rock digging.
Ripley Exchange
Rock digging.
Upper Sandusky Exchange
Poles, anchors, guys and brackets.
[fol. 12789] Washington C. H. Exchange
Poles, anchors, guys and brackets.
Youngstown Exchange
Rock digging.
Zanesville Exchange
Poles, anchors, guys, crossarms, brackets and rock digging.

Account 242—Exchange Aerial Cable:

Additional length due to cable sag in all exchanges having this class of property.
Bellaire Exchange
Cable, splicing, messenger and loading pot.

Account 243—Exchange Aerial Wire:

Dayton Exchange
Line wire, drop wire and bridle wire.
Lancaster Exchange
Line wire.
Upper Sandusky Exchange
Line wire and drop wire.
Washington C. H. Exchange
Line wire and drop wire.
Zanesville Exchange
Line wire.

Account 244—Exchange Underground Conduit:

Akron Exchange
Conduit and manholes.
Alliance Exchange
Conduit and manholes.
Dayton Exchange
Conduit and manholes; complete encasement on conduit.

[fol. 12790] Account 245—Exchange Underground Cable:

Akron Exchange
Terminating cable on main frame.
Barberton Exchange
Terminating cable on main frame.
Columbus Exchange
House cable.
Dayton Exchange
House cable.
Massillon Exchange
House cable and subsidiary cable.
Toledo Exchange
Block cable, house cable and cable terminals.

Account 246—Exchange Submarine Cable:

Toledo Exchange
Cable.

Account 251—Toll Poll Lines:

Akron-Massillon toll lead
Poles, anchors and guys.

Account 252—Toll Aerial Cable:

Akron-Massillon Toll Cable
Cable, splicing, messenger, terminals, and loading pots.
Mingo Junction
Cable splicing, messenger and terminals.

Account 255—Toll Underground Cable:

Akron-Massillon Toll Cable
Cable, splicing and load pots.

Account 264—General Stable and Garage Equipment.

Canal Winchester Exchange
Automobile.
Hubbard Exchange
Automobile.

[fol. 12791] Omissions, of which the foregoing are typical, occur because:

(1) An inventory which is 100% correct or complete is a practical impossibility.

(2) As a general rule, the expense of attempting an absolutely complete inventory is not justified by the amount of property thereby added.

(3) Special re-checks of inventories made in the past have invariably disclosed omissions of sufficient importance to require a material allowance therefor.

For the reasons above stated, courts and commissions, including the Public Utilities Commission of Ohio, and valuation engineers and appraisers generally, make an allowance for the items of Omissions.

Total omissions $2,145,031.00

[fol. 12792] Company Wide Appraisal

Engineering

Expenditures on account of Engineering are constantly experienced by The Ohio Bell Telephone Company throughout the territory served by it. Such engineering includes the work of preparing the necessary plans and specifications for the property as a whole, commencing with the preliminary survey therefor and including also the detailed plans and specifications for each department, whether plant, traffic or commercial, and for each step and stage in the progress of the property's construction. Such engineering is necessarily of permanent value to the undertaking and is essential to economy and efficiency in the construction and operation of the property.

The following is a partial list of the different kinds and classes of engineering work necessary to the construction of the property.

(a) Supervisory or consulting engineering.
(b) Building and architectural engineering.
(c) Commercial engineering.
(d) Plant design and engineering.
(e) Traffic engineering.
(f) Equipment design and engineering.
(g) Cost engineering.
(h) Fundamental plan engineering.
(i) Materials and Methods engineering.
(j) Toll plant design and engineering.
(k) Transmission and Protection engineering.
(l) Trunk line engineering.
(m) Rate structure engineering.

Each of these engineering classifications requires the attention of engineers qualified respectively, for the particular work called for by the classification, together with assistants, draftsmen, surveyors, inspectors, clerks, steno- [fol. 12793] raphers and typists. They also require expenditures for rent, heat, light, postage, express charges, repairs to offices, traveling expenses, blue prints, plans, stationery and house service and kindred items.

The Uniform System of Accounts for Telephone Companies, prescribed by the Interstate Commerce Commission and adopted by the Public Utilities Commission of Ohio, requires that engineering shall be included in the capital accounts and property values of a telephone company as follows: Page 43, Account No. 271.

"Engineering and Superintendence"

"This account should include all expenditures for services and expenses of engineers, draftsmen, and superintendence employed on preliminary and construction work when the expenditures cannot be assigned to specific construction accounts."

For the reasons above stated, courts and commissions, including the Public Utilities Commission of Ohio, and valuation engineers and appraisers generally, make allowance for the items of Engineering.

Total Engineering $5,469,830.00

[fol. 12794] Company Wide Appraisal

General Expense

General Expenses include certain of the expenses (properly chargeable to fixed capital during construction) of such a nature as apply to the property generally or in its entirety and not specifically nor particularly to any part.

The Uniform System of Accounts for Telephone Companies, prescribed by the Interstate Commerce Commission and adopted by the Public Utilities Commission of Ohio, requires that General Expense shall be included in the capital accounts and property values of a telephone company, the item of general expense being therein described and classified as follows: page 43, Account 272.

"Law Expenditures During Construction"

"This account should include general law expenditures incurred in the construction of the telephone plant, such as the pay and expenses of counsel, solicitors, and attorneys, their clerks and attendants, and expenses of their offices;

the cost of printing briefs, legal forms, testimony, reports, etc.; payments to arbitrators for the settlement of disputed questions; cost of suits and payments of special fees, Notarial fees, and witness fees, and other court expenses. When any of the expenditures enumerated herein can be charged directly to the account for which incurred, they should be so charged and not to this account. Expenditures incurred in connection with the acquisition of right of way should be charged to account No. 207, Right of Way, and in the acquisition of other land to Account No. 211, Land."

Further requirements of the Uniform System of Accounts for this item (General Expense) are as follows page 44, Account No. 274:

"Miscellaneous Construction Expenditures"

"This account should include salaries and expenses of executive and general officers of the telephone company before it is ready to begin operations; clerks in general offices engaged on construction accounts or work; rent and repair of general offices when rented, with the office expenses; insurance during construction; also construction and equipment items of a special and incidental nature which can not properly be charged to any other fixed capital account."

[fol. 12795] The executives and general officers referred to above, are: President, Vice President, General Auditor, Treasurer, Secretary and General Manager; their assistants among which are Assistant to the President, Chief Accountant, Auditors of Receipts and Disbursements, Assistant Treasurer, Assistant Secretary; their office forces consisting of accountants, clerks, stenographers, supervisors and typists; also rent, heat, light, postage, stationery, express charges; traveling expenses, house service and office repairs.

Insurance during construction covers the items of property insurance and liability insurance, both public and private.

Expenditures are also necessary, during construction, in connection with accidents and damages and the legal expenses involved therein.

For the reasons above stated, courts and commissions, including the Public Utilities Commission of Ohio, and valuation engineers and appraisers generally, make allowance for the item of General Expense.

Total—General Expense $2,297,328.00

[fol. 12796] Taxes During Construction

Taxes During Construction cover and include the payment of taxes on real estate and personal property during the construction period. The Uniform System of Accounts for Telephone Companies, prescribed by the Interstate Commerce Commission and adopted by the Public Utilities Commission of Ohio, requires that taxes during construction be included in the capital accounts and property values of a telephone company, as follows (page 44, Account No. 273):

"Taxes During Construction"

"This account should include all taxes and assessments levied and paid on property belonging to the company while under construction and before the plant is opened for operation, except special taxes assessed for street and other improvements, such as grading, sewering, curbing, guttering, paving, sidewalks, etc., which should be charged to the account to which the property benefited is charged."

In addition to the requirements of the Uniform System of Accounts above quoted, the telephone company is required to report to the Tax Commission of Ohio, and is assessed by that body upon all property in process of construction at the time of the report, in addition to all of its completed property.

In determining the amount of taxes to be charged during construction, two of the most essential factors are (a) the length or duration of the construction period and (b) the rate or rates at which the taxes are computed. To construct a property of the size and magnitude of the one under consideration would require years; the rates of taxation prevailing in the various taxing districts of the state are a matter of record.

Total—Taxes During Construction $1,682,378.00

[fol. 12797] Company Wide Appraisal

Interest During Construction

The item of Interest During Construction represents payments for the use of construction moneys prior to the receipt by the Company of revenues from operation. The Uniform System of Accounts for Telephone Companies prescribed by the Interstate Commerce Commission and adopted by the Public Utilities Commission of Ohio requires that Interest During Construction shall be included in the capital accounts and property values of a telephone company, as follows (page 43, Account No. 268):

"Interest During Construction"

This account should include the interest upon all moneys (and credits available upon demand) devoted to the construction and equipment of the property from the time of such devotion until the construction is ready for use. Interest receivable accrued upon such moneys (and upon such credits) should be credited to this account.

"If any property with respect to which an interest-charge is included in this amount is withdrawn or retired from service, the amount of such interest (estimated if not known) should be credited to this account and charged off as a part of the original cost of the property so retired. No interest upon expenditures for replacements or reconstruction should be included in this account or any other fixed capital account unless proper credits are made to the appropriate fixed capital accounts for any interest included in such accounts in respect of the property retired or withdrawn."

In addition to the direct interest charges to be included under this item, it is provided in paragraph 11 at page 38 of the Uniform System of Accounts that there shall also be included:

"the discount and expenses on funded debt as is equitably assignable to the period between the date of the issuance of securities and the time when the property acquired or improvement made through such issuance becomes available for the service for which it is intended."

It follows from the above citations that two of the most essential factors in determining the amount of interest to [fol. 12798] be charged to construction are (a) the length or duration of the construction period, and (b) the rate of interest chargeable during that period. To construct a property of the size and extent of the one under consideration would require years; the rate of interest chargeable during that period should be computed on an annual rate of from six to eight percent.

Total—Interest During Construction $7,481,264.00

[fol. 12799] Company Wide Appraisal

10—Working Capital

10-A—Cash and Working Funds.
10-B—Material and Supplies.

The Uniform System of Accounts for Telephone Companies, as prescribed by the Interstate Commerce Commission and adopted by the Public Utilities Commission of Ohio requires that working assets, such as Cash and Deposits (page 18, account 112) and Material and Supplies (page 20, account 122) be included in the assets of a telephone company.

Working capital includes the working funds and material and supplies necessary to properly conduct the business of the company. It is essential that these funds and materials and supplies be sufficient at all times to bridge the gap between current expenditures and current collections and, in addition, provide a reasonable surplus to cover the ordinary extremes in the varying monthly and seasonal requirements of the company.

Consideration should be given to the following factors:

(a) Provision must be made to finance from five to six weeks expenses in connection with the furnishing of unlimited exchange service.

(b) Provision must be made to finance from nine to ten weeks expense in connection with the furnishing of measured exchange service.

(c) Provision must be made to finance from nine to ten weeks expense in connection with the furnishing of long distance service.

Among the more important of the items of expenses mentioned above are:

(a) Salaries and wages for the furnishing of exchange and toll service throughout the territory served by the company.

[fol. 12800] (b) Funds advanced to officers and employes for traveling expenses.

(c) Payment of current bills for material and supplies not carried on hand.

(d) Ordinary daily and monthly fluctuations of expenditures and collections.

(e) Seasonal expenses, such as coal purchases.

(f) Increased expenses due to purchases on favorable market conditions or in preparation for seasonal work.

(g) Materials and supplies for the furnishing of exchange and toll service throughout the territory served by the company.

An allowance of 5% has been used by courts and commissions, including The Public Utilities Commission of Ohio, and valuation engineers and appraisers, as being a reasonable amount for Working Capital and Supplies.

Total—Working Capital (Including Supplies) $6,350,000.00

[fol. 12801] Company Wide Appraisal

Miscellaneous Construction Expenditures

Loud Speaker and Radio Broadcasting Equipment—Acct. 274-03

Item	Unit	Quantity
The Ohio Bell Telephone Company's portion of Loud Speaker Equipment purchased jointly for the use of The Indiana, Ohio, Wisconsin and Illinois Bell Telephone Companies	Inst.	1
Transmitter	Each	1
Loud Speaker	"	10
Speech input equipment	Inst.	5
Attenuation equalizer	Each	1
Amplifier	"	1
Operator's telephone set	"	1
Hand set	"	1

In addition to the above, the following equipment is used:
Carrying cases for speech input equipment.
Batteries for speech input equipment.
Test sets.
Cord and plugs.
Plug gauges and jack gauges.
Battery charger.
Vacu-m tubes.

Total — Miscellaneous Construction Expenditures $12,805.00

[fol. 12802] Company Wide Appraisal

Construction Work in Progress

Due to the nature of its business, the Company necessarily has, as of any date, a large amount of construction work in progress throughout the territory served by it.

The amount of money represented by such work will be available as of such date as the Commission may name.

Total—Construction Work in Progress $2,223,718.00

[fol. 12803] Company Wide Appraisal

Cost of Establishing Business (as a Part of Going Concern Value)

The fact that the Telephone Company has an assembled and established plant, doing business and earning money, constitutes property of the Company in addition to the items of physical plant hereinbefore enumerated.

Among the major items of such property are:

(a) 12,181 trained employees engaged in the business.

(b) 520,604 subscribers' contracts.

(c) 240 connecting companies, with which contracts have been made and connections made with 801 independently operated exchanges.

(d) 134 different types of specifications for the conduct of the business.

(e) 224 different classes of routines for the conduct of the business.

(f) 1,116 different kinds of forms for the conduct of the business.

(g) 340 separate classes of basic records for the conduct of the business (exclusive of accounting records).

(h) 795 distinct kinds of accounting records.

(i) 148 Company owned exchanges interconnecting with the toll system of the Company.

(j) Connections with 361,038 stations of independently operated companies throughout the state.

(k) Possession of completed, functioning organization and of an established business having earning capacity.

Total—Cost of Establishing Business ..... $.....

[fol. 12804] COMPANY WIDE CASE—WILLIAMS EXHIBIT 8

The Ohio Bell Telephone Company

Company Wide Appraisal

Net Additions for General Equipment November 1, 1924 to June 30, 1925

Account 261—Office Furniture and Fixtures	$48,160.90
Account 263—General Store Equipment	626.42
Account 264—General Stable and Garage Equipment	81,332.87
Account 265—General Tools and Implements	37,686.78
Total	$167,806.97

[fol. 12805] COMPANY WIDE CASE—WILLIAMS EXHIBIT 9

The Ohio Bell Telephone Company

Company Wide Appraisal

Summary of Appraisal

Exclusive of Property to Be Disposed of

June 30, 1925

Reproduction Cost New

Plant, Equipment, and Net Additions:

1. Land	$3,943,467.00
2. Buildings	7,788,774.00
3. Central Office Equipment	17,588,649.00
4. Distributing System	66,540,548.00
5. Station Equipment	11,390,123.00
	$107,251,561.00
Omissions	2,145,031.00
	$109,396,592.00
Engineering	5,469,830.00
	$114,866,422.00
General Expense	2,297,328.00
	$117,163,750.00
Taxes During Construction	1,682,378.00
	$118,846,128.00
Interest During Construction	7,481,264.00
	$126,327,392.00
6. Net Additions—Williams Exhibit No. 8	167,807.00
Total Plant Equipment, and Net Additions	$126,495,199.00

General Equipment:	
7. Office Furniture and Fixtures	576,083.00
8. Tools, Implements and Store Equipment	401,919.00
9. Stable and Garage Equipment	570,998.00
Total Plant and Equipment	$128,044,199.00
10. Working Capital, including Supplies	6,350,000.00
	$134,394,199.00
11. Miscellaneous Construction Expenditures	12,805.00
12. Construction Work in Progress	2,223,718.00
	$136,630,722.00
13. Cost of Establishing Business	.....
Grand Total	$ .....

[fol. 12806] COMPANY WIDE CASE—WILLIAMS EXHIBIT 10

The Ohio Bell Telephone Company

Company Wide Appraisal

Summary of Appraisal

Property to be Disposed of

June 30, 1925

Reproduction Cost New

Account 111—Miscellaneous Investments—Land	$63,796.00
Account 111—Miscellaneous Investments—Buildings	131,914.00
Total	$195,710.00

[fol. 12807] COMPANY WIDE CASE—WILLIAMS EXHIBIT 11

The Ohio Bell Telephone Company

Company Wide Appraisal

Present Condition

Exclusive of Property to be Disposed of

June 30, 1925

Total Reproduction Cost New of Physical Property	$127,876,392.00
Per Cent Condition of Physical Property	90%
Appraisal of Physical Property, Present Condition	$115,088,753.00
Net Additions—Williams Exhibit No. 8	167,807.00
Working Capital, including Supplies	6,350,000.00
Miscellaneous Construction Expenditures	12,805.00
Construction Work in Progress	2,223,718.00
Total	$123,843,083.00
Cost of Establishing Business	20,768,158.00
Grand Total	$144,611,241.00

[fol. 12808] COMPANY WIDE CASE, WILLIAMS EXHIBIT 12

The Ohio Bell Telephone Company

Company Wide Appraisal

Equated Per Cent Condition

Acct. No.	Description	Per cent total reproduction new in each class of plant	Per cent condition	Equated Per cent condition
211	Land	3.62	100	3.62
212	Buildings	7.16	90	6.44
221	C. O. Telephone Equipment	15.59	92	14.34
222	Other Equipment of C. O.	.58	88	.51
231	Station Apparatus	5.14	92	4.73
232	Station Installations	1.99	90	1.79
233	Interior Block Wires	.08	82	.07
234	Private Branch Exchanges	3.11	90	2.80
235	Booths and Special Fittings	.15	83	.12
241	Exchange Pole Lines	10.38	78	8.10
242	Exchange Aerial Cable	8.92	90	8.03
243	Exchange Aerial Wire	4.68	77	3.60
244	Exchange U. G. Conduit	12.17	95	11.56
245	Exchange U. G. Cable	11.07	94	10.41
246	Exchange Submarine Cable	.02	92	.02
251	Toll Poll Lines	7.09	88	6.24
252	Toll Aerial Cable	.55	92	.51
253	Toll Aerial Wire	4.00	94	3.76
254	Toll U. G. Conduit	.04	96	.04
255	Toll U. G. Cable	.44	94	.41
256	Toll Submarine Cable	.01	94	.01
257	Right of Way	1.78	100	1.78
261	Office Furniture and Fixtures	.53	88	.47
263	General Store Equipment	.02	84	.02
264	General Stable and Garage Equipment	.53	79	.42
265	General Tools and Implements	.35	82	.29
	Total	100.00		90.09

[fol. 12809]

COMPANY WIDE CASE, WILLIAMS EXHIBIT 14

Sheet No. 1—No. of Sheets 6

The Ohio Bell Telephone Company

Company Wide Inventory

Statement of Exchange Inventory Dates, Purposes of Inventories and P. U. C. O. Case Numbers

	Date of inventory	Purpose of inventory	Case A.U.R.P.	No. P.U.C.O.
Akron—Bell	7- 1-20	Rates		2367-S-22
State	8- 1-22	Rates		2367-S-22
Alliance—Bell	11- 1-20	Rates		2367-S-11
State	4- 1-22	Rates		2367-S-11
Alton	8- 1-22	Records		
Atwater	9- 1-20	Records		
Barberton—Bell	10- 1-20	Rates		2367-S-23
State	1- 1-22	Rates		2367-S-23
Barnesville	12- 1-23	Records		
Bedford	6-30-25	(Records & (Co. Wide Inv.		3307
Bellaire	10- 1-23	Records		
Bellbrook	1- 1-19	(Purchase & (Sale, Rates		2077
Belpre	5- 1-23	Records		
Berea	6-30-25	(Records & (Co. Wide Inv.		3307
Bethesda	12- 1-23	Records		
Bloomingburg	2- 1-22	Rates		2367-S-14
Bloomingville	6- 1-19	(Purchase & (Sale, Rates		1836
*Bowersville	9-21-20	(Purchase & (Sale, Rates		2077
Brecksville	6-30-25	(Records & (Co. Wide Inv.		3307
Bridgeport	10- 1-23	Records		
Buchtel	10- 1-20	Records		
Canal Fulton	2- 1-22	Records		
Canal Winchester—Bell	9- 1-20	Rates		2367-S-26
State	1- 1-22	Rates		2367-S-26
Canfield	11- 1-21	Records		
Canton—Bell	11- 1-20	Rates		2367-S-18
State	6- 1-22	Rates		2367-S-18
Castalia	6- 1-19	(Purchase & (Sale, Rates		1836
Centerville—Bell	10- 1-20	Rates		2367-S-30
State	12- 1-21	Rates		2367-S-30
Chagrin Falls	6-30-25	(Records & (Co. Wide Inv.		3307
*Christiansburg	9-21-20	(Purchase & (Sale, Rates		2077

*P. U. C. O. Inventory Used.

[fol. 12810]

Company Wide Case, Williams Exhibit 14—Statement of Exchange Inventory Dates, Purposes of Inventories and P. U. C. O. Case Numbers—Continued

Sheet No. 2

	Date inventory	Purpose of inventory	Case A.U.R.P.	No. P.U.C.O.
Clifton	1- 1-19	(Purchase & (Sale, Rates		2077
Cleveland	6-30-25	(Records & (Co. Wide Inv.		3307
Columbiana	3- 1-23	Records		
Columbus—Bell	1- 1-18	Rates		1368
*State	2- 1-18	Rates		288
Conesville	7- 1-23	Records		
Coshocton	7- 1-23	Records		
Cuyahoga Falls—Bell	11- 1-20	Rates		2367-S-22
State	8- 1-22	Rates		2367-S-22
Dalton	3- 1-22	Records		
Dayton—Bell	7- 1-20	Rates		2367-S-17
State	4- 1-22	Rates		2367-S-17
*Donnelsville	9-21-20	(Purchase & (Sale, Rates		2077
Dresden—Bell	10- 1-20	Records		
State	1- 1-22	Records		
Dublin	8- 1-22	Records		
East Liverpool	2- 1-23	Record		
East Palestine	2- 1-23	Records		
Enon	1- 1-19	(Purchase & (Sale, Rates		2077
Findlay—Bell	9- 1-20	Rates	54	2367-S-13
State	1- 1-22	Rates		2367-S-13
Fletcher	11- 1-17	(Purchase & (Sale, Rates		985
Fostoria—Bell	9- 1-20	Rates		2367-S-8
State	12- 1-21	Rates		2367-S-8
Franklin	10- 1-20	Records		
Gahanna	7- 1-22	Records		
Gallipolis	6- 1-23	Records		
Galloway	8- 1-22	Records		
Gates Mill	6-30-25	(Records & (Co. Wide Inv.		3307
Girard	4- 1-23	Records		
Gnadenhutten	10- 1-22	(Purchase & (Sale, Rates		2951
Grove City—Bell	9- 1-20	Rates		2367-S-25
State	1- 1-22	Rates		2367-S-25
Groveport	9- 1-22	Records		

*P. U. C. O. Inventory Used.

[fol. 12811]

Company Wide Case, William Exhibit 14—Statement of Exchange Inventory Dates, Purposes of Inventories and P. U. C. O. Case Numbers—Continued

Sheet No. 3

	Date of Inventory	Purpose of Inventory	Case A.U.R.P.	No. P.U.C.O.
Harrisburg	9- 1-22	Records		
Hartville	11- 1-19	Rates		2367-S-18
Hilliards	8- 1-22	Records		
Holland	1- 1-24	Records		
Hubbard	11- 1-21	Rates		3181
Independence	6-30-25	(Records & (Co. Wide Inv.		3307
*Jamestown	9-21-20	(Purchase & (Sale, Rates		2077
Jeffersonville	2- 1-22	Rates		2367-S-14
Kent	2- 1-22	Records		
Lancaster—Bell	1- 1-21	Rates	40	2367-S-1
State	1- 1-22	Rates		2367-S-1
Leetonia	1- 1-23	Records		
Lena	11- 1-17	(Purchase & (Sale, Rates		985
Linden Heights—Bell	9- 1-20	Records		
*State	4- 1-18	Rates		288
Lisbon	2- 1-23	Records		
Lockbourne	10- 1-22	Records		
London—Bell	11- 1-20	Rates		2367-S-19
State	3- 1-22	Rates		2367-S-19
Louisville	10- 1-20	Rates		2367-S-18
Magnolia	6- 1-19	(Purchase & (Sale, Rates		1690
Mantua	2- 1-22	Records		
Marietta	5- 1-23	Records		
Marlboro	9- 1-20	Records		
Martins Ferry	9- 1-23	Records		
Massillon—Bell	11- 1-20	Rates		2367-S-12
State	5- 1-22	Rates		2367-S-12
Maumee	1- 1-24	Records		
Miamisburg—Bell	10- 1-20	Rates		2367-S-20
State	12- 1-22	Rates		2367-S-20
Middletown	7- 1-23	Records		
Milledgeville	3- 1-17	Rates		2367-S-14
Mingo Junction	9- 1-23	Records		
Murray City	11- 1-21	Records		
Navarre	3- 1-22	Records		
Nelsonville—Bell	10- 1-20	Records		
State	11- 1-21	Records		
New Albany	7- 1-22	Records		

*P. U. C. O. Inventory Used.

[fol. 12812]

Company Wide Case, William Exhibit 14—Statement of Exchange Inventory Dates, Purposes of Inventories and P. U. C. O. Case Numbers—Continued

Sheet No. 4

	Date of Inventory	Purpose of Inventory	Case No. A.U.R.P.	P.U.C.O.
New Carlisle—Bell	1- 1-19	(Purchase &		
*S-X	9-21-20	(Sale, Rates		2077
		(Purchase &		2077
		(Sale, Rates		
New Castle	10- 1-20	Records		
Newcomerstown	10- 1-22	(Purchase &		
		(Sale, Rates		2951
New Holland	2- 1-22	Rates		2367-S-14
New Waterford	2- 1-23	Records		
Niles	4- 1-23	Records		
North Canton	11- 1-19	Rates		2367-S-18
North Hampton	1- 1-19	(Purchase &		
		(Sale, Rates		2077
North Jackson	11- 1-21	Records		
North Royalton	6-30-25	(Records &		
		(Co. Wide Inv.		3307
Osborn	11- 1-20	Records		
Painesville	11- 1-17	(Purchase &		
		(Sale, Rates		1267
Perrysburg	1- 1-24	Records		
Pickerington	7- 1-22	Records		
Piqua	8- 1-24	(Records &		
		(Co. Wide Inv.		3307
Pitchin	1- 1-19	(Purchase &		
		(Sale, Rates		2077
Plainfield	7- 1-23	Records		
Port Washington	10- 1-22	(Purchase &		
		(Sale, Rates		2951
Ravenna	2- 1-22	Records		
Reynoldsburg	7- 1-22	Records		
Ripley	10- 1-20	Rates	42	
Rogers	2- 1-23	Records		
Roseville—Bell	8- 1-20	Records		
State	12- 1-21	Records		
Salem	1- 1-23	Records		
Salineville	3- 1-23	Records		
Sandusky	6- 1-19	(Purchase &		
		(Sale, Rates		1836
Sebring—Bell	10- 1-20	Records		
State	2- 1-22	Records		
Sedalia	5- 1-22	Records		
Sharon	4- 1-23			
Sharpsville	4- 1-23	Records		

*P. U. C. O. Inventory Used.

[fol. 12813]

Company Wide Case, William Exhibit 14—Statement of Exchange Inventory Dates, Purposes of Inventories and P. U. C. O. Case Numbers—Continued

Sheet No. 5

	Date of Inventory	Purpose of Inventory	Case A.U.R.P. No.	P.U.C.O. No.
South Charleston	4- 1-20	Records		
South Euclid	6-30-25	(Records & (Co. Wide Inv.		3307
South Solon	4- 1-20	Records		
Springfield—Bell	1- 1-19	(Purchase & (Sale, Rates		2077
*S-X	9-21-20	(Purchase & (Sale, Rates		2077
Spring Valley	1- 1-19	(Purchase & (Sale, Rates		2077
St. Clairsville	11- 1-23	Records		
Steubenville	6- 1-23	Records		
Strongsville	6-30-25	(Records & (Co. Wide Inv.		3307
Thornville	1- 1-22	Records		
Toledo—Bell	9- 1-19	Rates	12	
*State	4- 1-18	Rates		288
Toronto	9- 1-23	Records		
Tremont City	1- 1-19	(Purchase & (Sale, Rates		2077
Trimble	7- 1-19	Records		
Tuscarawas	10- 1-22	(Purchase & (Sale, Rates		2951
Uhrichsville	10- 1-22	(Purchase & (Sale, Rates		2951
Uniontown	10- 1-20	Records		
Upper Sandusky—Bell	4- 1-19	(Purchase & (Sale, Rates		2949
Home	10- 1-23	(Purchase & (Sale, Rates		2949
Vandalia	11- 1-20	Records		
Warrenville	6-30-25	(Records & (Co. Wide Inv.		3307
Washington C. H.—Bell	4- 1-22	Rates		2367-8-14
State	2- 1-22	Rates		2367-8-14
Waynesburg	6- 1-19	(Purchase & (Sale, Rates		1690
Wellsville	3- 1-23	Records		
West Carrollton	12- 1-22	Rates		2367-8-20
Westerville—Bell	9- 1-20	Rates		2367-8-21
State	1- 1-22	Rates		2367-8-21
West Lafayette	7- 1-23	Records		

*P. U. C. O. Inventory Used.

[fol. 12814]

Company Wide Case, William Exhibit 14—Statement of Exchange Inventory Dates, Purposes of Inventories and P. U. C. O. Case Numbers—Continued

Sheet No. 6

	Date of Inventory	Purpose of Inventory	Case A.U.R.D	No. P.U.C.O.
Westlake	6-30-25	(Records & (Co. Wide Inv.		3307
Whitehouse	1- 1-24	Records		
Wickliffe	6-30-25	(Records & (Co. Wide Inv.		3307
Willoughby	9- 1-17	(Purchase & (Sale, Rates		1232
Winchester	8- 1-20	Records		
Woodsfield	11- 1-23	Records		
Worthington	8- 1-22	Records		
Xenia—Bell	1- 1-19	(Purchase & (Sale, Rates	34	2077
*S-X	9-21-20	(Purchase & (Sale, Rates		2077
Yellow Springs—Bell	1- 1-19	(Purchase & (Sale, Rates		2077
*S-X	9-21-20	(Purchase & (Sale, Rates		2077
Youngstown—Bell	10- 1-19	Rates		2367-S-27
State	11- 1-22	Rates		2367-S-27
(Poles both Bell & State)	7- 1-23	Rates		2367-S-27
Zanesville—Bell	8- 1-20	Rates	53	2367-S-10
State	3- 1-22	Rates		2367-S-10
Toll—Bell (Former C.U.)	11- 1-19	Records	124	
State, C. & P. and Cleve. Tel.	1- 1-22	Records	124	

*P.U.C.O. Inventory used

[fol. 12815] Company Wide Case—Williams Exhibit—16

The Ohio Bell Telephone Company

Company Wide Case

Comparison of R. C. N. of Original and Present Paving Over Conduit

	Original paving	Present paving 6-30-25	Diff.
Main Conduit	$1,238,280	$1,480,844	$242,564†
Manholes	94,620	62,935	31,685
Subsidiary Conduit	255,583	366,056	110,473†
Total	$1,588,483	$1,909,835	$321,352†

[† Red in copy.]

[fol. 12816] COMPANY WIDE CASE—WILSON EXHIBIT No. 1

The Ohio Bell Telephone Company

Book Cost of Property (Comprising Fixed Capital, Construction Work in Progress, Material and Supplies and an amount representing Working Capital) as of June 30 of each of the years 1924 to 1930 inclusive.

Intrastate and Interstate

Year	Intrastate	Interstate	Total
1924	$ 93,979,368	$2,952,132	$96,931,500
1925	101,975,195	2,954,310	104,929,505
1926	113,164,341	3,629,625	116,793,966
1927	123,740,385	4,944,103	128,684,488
1928	133,749,841	5,974,571	139,724,412
1929	146,162,578	7,286,542	153,449,120
1930	164,856,610	8,590,575	173,447,185

[fol. 12817] COMPANY WIDE CASE—WILSON EXHIBIT No. 2

Sheet No. 1

The Ohio Bell Telephone Company

Book Cost of Property (Comprising Fixed Capital, Construction Work in Progress, Material and Supplies and an amount representing Working Capital) as of June 30 of each of the years 1924 to 1930 Inclusive.

Intrastate and Interstate

	Intrastate	Interstate	Total
1924			
1. Fixed Capital	$89,669,596	$2,816,753	$92,486,349
2. Construction Work in Progress	698,384	21,938	720,322
3. Materials and Supplies	1,359,991	42,720	1,402,711
4. Monthly Avg. of Tel. Oper. Revenues	2,251,397	70,721	2,322,118
5. Total	$93,979,368	$2,952,132	$96,931,500
1925			
1. Fixed Capital	$95,932,774	$2,779,256	$98,712,030
2. Construction Work in Progress	2,161,109	62,609	2,223,718
3. Materials and Supplies	1,351,191	39,145	1,390,336
4. Monthly Avg. of Tel. Oper. Revenues	2,530,121	73,300	2,603,421
5. Total	$101,975,195	$2,954,310	$104,929,505
1926			
1. Fixed Capital	$104,980,273	$3,367,132	$108,347,405
2. Construction Work in Progress	4,168,837	133,710	4,302,547
3. Materials and Supplies	1,253,358	40,200	1,293,558
4. Monthly Avg. of Tel. Oper. Revenues	2,761,873	88,583	2,850,456
5. Total	$113,164,341	$3,629,625	$116,793,966
1927			
1. Fixed Capital	$116,203,330	$4,642,957	$120,846,287
2. Construction Work in Progress	3,658,921	146,194	3,805,115
3. Materials and Supplies	929,488	37,138	966,626
4. Monthly Avg. of Tel. Oper. Revenues	2,948,646	117,814	3,066,460
5. Total	$123,740,385	$4,944,103	$128,684,488

COMPANY WIDE CASE—WILLSON EXHIBIT No. 2—Continued

1928	Intrastate	Interstate	Total
1. Fixed Capital	$127,289,585	$5,685,993	$132,975,578
2. Construction Work in Progress	2,059,240	91,986	2,151,226
3. Materials and Supplies	1,234,834	55,160	1,289,994
4. Monthly Avg. of Tel. Oper. Revenues	3,166,182	141,432	3,307,614
5. Total	$133,749,841	$5,974,571	$139,724,442

[fol. 12818] 1929 Sheet No. 2

1. Fixed Capital	$138,406,231	$6,899,870	$145,306,101
2. Construction Work in Progress	2,992,501	149,183	3,141,684
3. Materials and Supplies	1,240,875	61,861	1,302,736
4. Monthly Avg. of Tel. Oper. Revenues	3,522,971	175,628	3,698,599
5. Total	$146,162,578	$7,286,542	$153,449,120

1930			
1. Fixed Capital	$155,459,559	$8,100,901	$163,560,460
2. Construction Work in Progress	4,750,748	247,558	4,998,306
3. Materials and Supplies	1,089,718	56,785	1,146,503
4. Monthly Avg. of Tel. Oper. Revenues	3,556,585	185,331	3,741,916
5. Total	$164,856,610	$8,590,575	$173,447,185

[fols. 12819-12820] COMPANY WIDE CASE—WOOD EXHIBITS Nos. 1 to 20

Formal Case No. 3307

Filed December 29, 1932. The Public Utilities Commission of Ohio

The Ohio Bell Telephone Company, Cleveland, Ohio

BLANK

PAGE

WOOD EXHIBIT 1

Sheet 1

The Ohio Bell Telephone Company—Cleveland, Ohio

Formal Case No. 3307

Balance Sheets

	Assets	9-21-21	12-31-21	12-31-22	12-31-23	12-31-24	6-30-25	12-31-25
	Investment—							
*101	Fixed Capital	$75,269,252.51	81,373,585.77	86,056,545.48	88,869,151.07	95,540,575.41	98,712,029.85	104,210,231.1
104	Construction Work in Progress	2,570,679.90	1,113,441.14	1,771,607.79	2,256,848.98	1,739,335.04	2,223,717.51	3,493,774.2
105	Investment Securities	166,560.89	349,861.00	343,789.00	278,813.00	208,901.00	203,751.00	181,951.0
110	Advances to System Corporations	151,000.00	151,000.00	1,000.00				
111	Miscellaneous Investments	61,235.00	61,235.90	62,012.59	82,381.98	179,500.55	195,714.24	145,808.4
	Total Investment	$78,218,729.20	83,049,123.81	88,234,954.86	91,487,195.03	97,668,312.00	101,335,212.60	108,031,764.7
	Working Assets and Accrued Income—							
112	Cash and Deposits	757,523.50	869,776.52	619,825.01	502,682.73	573,606.90	558,929.09	663,457.8
115	Employees Working Funds	27,495.57	93,451.27	235,254.93	103,822.46	100,384.26	105,105.19	77,011.1
116	Marketable Securities	4,640.00	5,591.00	5,340.00	4,900.00	154,650.00	154,150.00	153,650.0
117	Bills Receivable	32,730.72	45,600.25	62,407.60	45,908.76	21,826.97	2,896.38	9,591,3
118	Due from Subscribers & Agents	939,115.55	1,182,224.74	1,367,140.05	1,418,122.05	1,292,082.24	1,304,636.01	1,699,652.2
119	Accounts Receivable—System Corp'ns	300,571.72	280,572.48	322,721.36	1,011,954.38	275,708.26	266,284.69	309,314.8
120	Miscellaneous Accounts Receivable	162,491.85	206,292.56	87,899.15	146,875.96	151,097.40	101,270.18	106,922.8
121	Matured Interest and Div. Receivable	40.11	390.00					
122	Materials & Supplies	1,324,143.17	1,350,383.51	1,013,491.86	1,315,872.50	1,032,937.08	1,390,336.32	1,403,783.2
123	Other Current Assets							
124	Unmatured Int. Div. & Rents Receivable	19,936.47	9,867.74	9,255.71	14,548.70	11,988.43	12,265.92	12,305.2
	Total Working Assets & Accrued Income	$3,568,688.66	4,044,150.07	3,723,335.67	4,564,687.54	3,614,281.54	3,895,873.78	4,435,688.6
	Deferred Debit Items—							
125	Sinking Fund Assets	4,367.68	24,850.19	10,621.45	6,323.51	13,221.01	1,007.63	3,479.66
126	Insurance & Other Reserve							
127	Provident Fund Assets							
128	Prepayments	220,293.68	237,513.99	212,876.66	262,799.85	250,510.11	242,124.93	287,709.5
134	Unextinguished Discount on Cap. Stk		1,485,000.00	1,485,000.00	1,485,000.00	1,485,000.00	1,485,000.00	1,485,000.0
135	Unamortized Debt Discount & Expense	57,057.95	285,889.68	270,846.10	261,371.60	254,889.89	254,731.73	247,044.7
136	Other Suspense	137,298.60	178,594.57	112,120.84	76,036.50	72,419.23	111,355.67	104,832.4
	Total Deferred Debit Items	$419,017.91	2,211,848.43	2,091,465.05	2,091,531.46	2,076,040.24	2,094,219.96	2,128,066.3
	Total Assets	$82,206,435.77	89,305,122.31	94,049,755.58	98,143,414.03	103,358,633.78	107,325,306.34	114,595,519.8

* NOTE—Changes in Fixed Capital are summarized under Exhibit "2".

	Liabilities							
	Stock—							
150	Capital Stock—Common	$25,000,000.00	28,500,000.00	28,500,000.00	28,500,000.00	28,500,000.00	28,500,000.00	45,000,000.0
150	Capital Stock—Preferred	3,142,800.00	28,165,900.00	28,208,300.00	28,213,600.00	28,216,000.00	28,216,000.00	28,216,400.0
151	Stock Liability for Conversion	7,082,846.88	59,746.88	17,346.88	12,046.88	9,646.88	9,646.88	9,246.8
	Total Stocks	$35,225,646.88	56,725,646.88	56,725,646.88	56,725,646.88	56,725,646.88	56,725,646.88	73,225,646.8
	Long-Term Debt—							
153	Funded Debt	$23,426,098.94	16,251,398.94	13,980,300.00	11,236,300.00	10,918,800.00	10,318,000.00	10,312,000.0
154	Receivers Certificates							
155	Advances from System Corporations	9,720,000.00	2,855,000.00	6,205,000.00	11,415,607.94	16,315,607.94	17,415,607.94	7,715,607.9
	Total Long-Term Debt	$33,146,098.94	19,106,398.94	20,185,300.00	22,651,907.94	27,234,407.94	27,733,607.94	18,027,607.9
	Working & Accrued Liabilities—							
157	Bills Payable	$1,028,062.97						
158	Audited Vouchers and Wages Unpaid	477,189.76	401,985.82	430,838.09	514,992.52	406,657.76	494,805.17	482,160.5
159	Subscribers' Deposits	24,129.10	31,036.32	58,766.47	99,593.41	127,956.34	125,803.51	136,060.2
160	Accounts Payable—System Corp'ns	658,714.98	812,640.01	1,088,735.28	1,252,632.86	596,776.11	1,299,123.46	557,575.3
161	Miscellaneous Accounts Payable	88,293.50	75,469.82	98,572.16	104,935.04	97,046.32	99,292.37	107,374.4
162	Matured Int. Div. & Rents Unpaid		231.52	3,786.45	6,305.90	5,481.81	6,293.15	6,477.3
163	Matured Funded Debt Unpaid						2,000.00	
164	Service Billed in Advance	181,137.09	24,355.91	887.96				
	Other Current Liabilities	3,208.19	3,400.40	4,820.63				

	Total Working Assets & Accrued Income	$3,568,688.66	4,044,150.07	3,723,335.67	4,564,687.54	3,614,281.54	3,895,873.78	4,435,688.65	4,5
	Deferred Debit Items—								
124	Sinking Fund Assets	4,367.68	24,850.19	10,621.45	6,323.51	13,221.01	1,007.63	3,479.66	10
126	Insurance & Other Reserve								
127	Provident Fund Assets								
128	Prepayments	220,293.68	237,513.99	212,876.66	262,799.85	250,510.11	242,124.93	287,709.50	288
134	Unextinguished Discount on Cap. Stk		1,485,000.00	1,485,000.00	1,485,000.00	1,485,000.00	1,485,000.00	1,485,000.00	1,485
135	Unamortised Debt Discount & Expense	57,057.95	285,889.68	270,846.10	261,371.60	254,889.89	254,731.73	247,044.74	51
136	Other Suspense	137,298.60	178,594.57	112,120.34	76,036.50	72,419.23	111,355.67	104,832.49	70
	Total Deferred Debit Items	$419,017.91	2,211,848.43	2,091,465.05	2,091,531.46	2,076,040.24	2,094,219.96	2,128,066.39	1,905
	Total Assets	$82,206,435.77	89,305,122.31	94,049,755.58	98,143,414.03	103,358,633.78	107,325,306.34	114,595,519.81	127,903

*Note—Changes in Fixed Capital are summarized under Exhibit "2".

	Liabilities								
	Stock—								
150	Capital Stock—Common	$25,000,000.00	28,500,000.00	28,500,000.00	28,500,000.00	28,500,000.00	28,500,000.00	45,000,000.00	50,000
150	Capital Stock—Preferred	3,142,800.00	28,165,900.00	28,208,300.00	28,213,600.00	28,216,000.00	28,216,000.00	28,216,400.00	28,219
151	Stock Liability for Conversion	7,082,846.88	59,746.88	17,346.88	12,046.88	9,646.88	9,646.88	9,246.88	
	Total Stocks	$35,225,646.88	56,725,646.88	56,725,646.88	56,725,646.88	56,725,646.88	56,725,646.88	73,225,646.88	78,225
	Long-Term Debt—								
153	Funded Debt	$23,426,098.94	16,251,398.94	13,980,300.00	11,236,300.00	10,918,800.00	10,318,000.00	10,312,000.00	5,461
154	Receivers Certificates								
155	Advances from System Corporations	9,720,000.00	2,855,000.00	6,205,000.00	11,415,607.94	16,315,607.94	17,415,607.94	7,715,607.94	18,946
	Total Long-Term Debt	$33,146,098.94	19,106,398.94	20,185,300.00	22,651,907.94	27,234,407.94	27,733,607.94	18,027,607.94	24,407
	Working & Accrued Liabilities—								
157	Bills Payable	$1,028,062.97							
158	Audited Vouchers and Wages Unpaid	477,189.76	401,985.82	430,838.09	514,992.52	406,657.76	494,805.17	482,160.57	64
159	Subscribers' Deposits	24,129.10	31,036.32	58,766.47	99,593.41	127,956.34	125,893.51	136,060.73	12
160	Accounts Payable—System Corp'ns	658,714.98	812,640.01	1,088,735.28	1,252,632.86	596,776.11	1,299,123.48	557,575.85	1,14
161	Miscellaneous Accounts Payable	88,293.50	75,469.82	98,572.16	104,935.04	97,046.82	99,292.37	107,374.44	10
162	Matured Int. Div. & Rents Unpaid		231.52	3,786.45	6,305.90	5,481.81	6,293.15	6,477.89	
163	Matured Funded Debt Unpaid						2,000.00		1
164	Service Billed in Advance	181,137.09	24,355.91	887.96			9,546.36	273,599.36	80
165	Other Current Liabilities	3,208.19	3,400.40	4,830.63	8,633.03	12,102.22	13,610.25	14,844.34	1
166	Taxes Accrued	1,253,749.32	1,424,219.07	1,721,929.85	1,731,807.82	1,706,954.31	2,035,655.75	2,063,618.92	2,38
167	Other Accrued Liabilities Not Due	1,058,935.06	729,901.87	861,422.36	881,289.75	783,180.90	732,220.96	823,703.99	84
	Total Working & Accrued Liabilities	$4,773,419.97	3,503,240.74	4,269,769.25	4,600,190.33	3,736,155.77	4,818,440.95	4,465,416.09	6,07
	Deferred Credit Items—								
*102	Reserve for Accrued Depreciation—Cr.	$6,219,829.18	7,226,759.18	9,617,316.07	10,658,312.31	11,826,059.29	12,330,762.95	12,729,276.17	11,93
103	Reserve for Amort. of Intangible Cap.	242,378.10	139,495.85	180,750.70	196,634.01	223,565.63	229,739.84	243,258.47	25
169	Insurance & Casualty Reserves	29,640.56	29,917.73	12,679.45		14,628.00	33,403.00	15,628.00	2
170	Liability on Account of Provident Funds	91,928.45	171,928.45	350,000.00	350,000.00	350,000.00	343,370.09	850,000.00	1,35
170A	Other Deferred Credit Items	54,109.46	28,555.59	28,394.54	11,602.91	59,979.80	1,350,505.88	1,403,547.62	1,54
	Total Deferred Credit Items	$6,637,894.75	7,596,656.80	10,189,140.76	11,216,549.23	12,474,232.72	14,287,781.76	15,241,710.26	15,10
	Appropriated Surplus—								
*173	Other Surplus Reserved	$121,243.59	155,749.66	310,946.19	49,429.00	865,068.59	1,644,707.60	1,235,618.82	2,38
	Unappropriated Surplus—								
*174	Corporate Surplus Unappropriated	2,302,131.64	2,217,429.29	2,368,952.50	2,899,690.65	2,323,121.88	2,115,121.21	2,399,519.82	1,69
	Total Corporate Surplus	$2,423,375.23	2,373,178.95	2,679,898.69	2,949,119.65	3,188,190.47	3,759,828.81	3,635,138.64	4,08
	Total Liabilities	$82,206,435.77	89,305,122.31	94,049,755.58	98,143,414.03	103,358,633.78	107,325,306.34	114,595,519.81	127,90

* Note—Changes in these Accounts are summarized under the following Exhibits:

Exhibit 11—Reserve for Accrued Depreciation.
" 15—Reserve Amortisation of Intangible Capital.
" 3—Other Surplus Reserved.
" 4—Corporate Surplus Unappropriated.

Wood Exhibit 1

Sheet 1

The Ohio Bell Telephone Company—Cleveland, Ohio

Formal Case No. 3307

Balance Sheets

-31-22	12-31-23	12-31-24	6-30-25	12-31-25	12-31-26	12-31-27	12-31-28	12-31-29	12-31-30	12-31-31
56,545.48	88,869,151.07	95,540,575.41	98,712,029.85	104,210,231.10	111,682,764.96	128,735,984.17	139,779,401.70	154,374,298.09	168,055,143.74	171,821,803.82
71,607.79	2,256,848.98	1,739,335.04	2,223,717.51	3,493,774.25	9,055,852.02	1,446,411.54	1,139,145.28	5,102,604.44	3,095,046.20	1,296,985.86
43,789.00	278,813.00	208,901.00	203,751.00	181,951.00	159,951.00	130,841.00	139,143.50	1,802,840.28	1,608,787.71	1,606,708.21
1,000.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
32,012.59	82,381.98	179,500.55	195,714.24	145,808.42	278,574.27	526,997.20	582,860.88	365,861.35	1,558,236.91	1,975,754.78
34,954.86	91,487,195.03	97,668,312.00	101,335,212.60	108,030,764.77	121,177,142.25	130,840,233.91	141,640,551.36	161,645,604.16	174,317,214.56	176,701,252.67
19,825.01	502,682.73	573,606.90	558,929.09	663,457.81	803,677.30	614,318.03	416,538.63	332,352.87	435,469.61	1,467,189.43
35,254.93	103,822.46	100,384.26	105,105.19	77,011.11	104,948.83	138,092.30	152,788.44	233,419.96	166,241.85	172,196.12
5,340.00	4,900.00	154,650.00	154,150.00	153,650.00	155,897.75	.....	.....	9,593.18	9,551.32	197,664.12
62,407.60	45,908.76	21,826.97	2,896.38	9,591.38	9,296.40	7,170.75	1,581.63	90,558.63	104,711.50	94,167.28
87,140.05	1,418,122.05	1,292,082.24	1,304,636.01	1,699,652.21	2,271,589.17	2,567,782.41	3,067,633.43	3,518,874.98	3,409,683.01	3,516,928.66
22,721.36	1,011,954.38	275,708.26	266,284.69	309,314.87	284,903.82	293,877.60	361,079.90	461,532.33	452,087.19	368,890.03
87,899.15	146,875.96	151,097.40	101,270.18	106,922.85	129,875.32	115,500.77	147,921.59	252,292.73	284,943.62	191,467.32
.....	.....	.....	.....	.....	321.00	5.23	.....	28,883.06	22,493.95	21,109.01
13,491.86	1,315,872.50	1,032,937.08	1,390,336.32	1,403,783.21	1,047,788.28	1,400,125.33	1,081,328.92	1,334,438.97	725,171.75	748,834.61
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
9,255.71	14,548.70	11,988.43	12,265.92	12,305.21	12,333.42	8,957.01	7,855.48	5,699.04	7,164.95	9,762.08
23,335.67	4,564,687.54	3,614,281.54	3,895,873.78	4,435,688.65	4,820,631.29	5,145,829.43	5,236,728.02	6,267,645.75	5,617,518.75	6,788,203.66
10,621.45	6,323.51	13,221.01	1,007.63	3,479.66	10,381.47	203,174.64	38,664.25	100,928.18	39,636.69	39,706.41
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
12,876.66	262,799.85	250,510.11	242,124.93	287,709.50	288,200.65	258,457.26	253,839.56	280,385.68	291,018.11	337,379.71
85,000.00	1,485,000.00	1,485,000.00	1,485,000.00	1,485,000.00	1,485,000.00	1,485,000.00	1,485,000.00	1,485,000.00	1,485,000.00	.....
70,846.10	261,371.60	254,889.89	254,731.73	247,044.74	51,012.77	47,475.24	41,486.82	37,973.99	33,693.51	30,185.14
12,120.84	76,036.50	72,419.23	111,355.67	104,832.49	70,867.70	18,345.20	26,537.28	225,845.87	112,798.26	987,998.46
91,465.05	2,091,531.46	2,076,040.24	2,094,219.96	2,128,066.39	1,905,462.59	2,012,452.34	1,845,527.91	2,130,133.72	1,962,146.57	1,395,269.72
49,755.58	98,143,414.03	103,358,633.78	107,325,306.34	114,595,519.81	127,903,236.13	137,998,515.68	148,722,807.29	170,043,383.63	181,896,879.88	184,884,726.05
00,000.00	28,500,000.00	28,500,000.00	28,500,000.00	45,000,000.00	50,000,000.00	75,000,000.00	85,000,000.00	100,000,000.00	100,000,000.00	130,000,000.00
08,300.00	28,213,600.00	28,216,000.00	28,216,000.00	28,216,400.00	28,219,700.00	28,219,700.00	28,219,700.00	28,219,700.00	28,219,700.00	.....
17,346.88	12,046.88	9,646.88	9,646.88	9,246.88	5,946.88	5,946.88	5,946.88	5,946.88	5,946.88	.....
25,646.88	56,725,646.88	56,725,646.88	56,725,646.88	73,225,646.88	78,225,646.88	103,225,646.88	113,225,646.88	128,225,646.88	128,225,646.88	130,000,000.00
30,300.00	11,236,300.00	10,918,800.00	10,318,000.00	10,312,000.00	5,461,000.00	5,411,000.00	5,199,000.00	5,235,250.00	5,057,600.00	4,957,950.00
05,000.00	11,415,607.94	16,315,607.94	17,415,607.94	7,715,607.94	18,946,607.94	3,496,292.63	1,600,000.00	4,100,000.00	15,500,000.00	17,400,000.00
35,300.00	22,651,907.94	27,234,407.94	27,733,607.94	18,027,607.94	24,407,607.94	8,907,292.63	6,799,000.00	9,335,250.00	20,557,600.00	22,357,950.00
.....	.....	.....	.....	.....	.....	.....	1,943,440.60	2,511,876.44	3,130,008.81	3,738,926.90
,883.09	514,992.52	406,657.76	494,805.17	482,160.57	640,145.31	631,640.78	660,808.70	716,659.49	202,996.63	371,482.74
766.47	99,508.41	127,956.34	125,893.51	136,060.73	127,440.99	115,544.01	93,078.95	46,514.12	56,597.74	73,204.98
765.28	1,252,682.80	590,776.11	1,299,123.48	557,575.85	1,143,644.65	765,247.95	1,415,062.40	1,655,892.28	834,685.46	1,722,041.49
,572.16	104,935.04	97,046.32	99,292.37	107,374.44	106,321.52	103,515.23	73,789.25	70,122.76	46,376.72	46,960.42
,786.45	6,305.90	5,481.81	6,293.15	6,477.89	6,334.53	5,789.93	4,721.99	5,887.05	5,971.36	1,997.00
.....	.....	.....	2,000.00	.....	12,700.00	1,700.00	11,700.00	6,700.00	8,800.00	11,820.00
887.96	.....	.....	9,546.36	273,599.36	802,481.79	856,992.68	928,677.42	1,027,758.68	1,011,911.87	995,047.58
,880.63	8,633.03	12,102.22	13,610.25	14,844.34	17,635.06	21,525.54	28,759.65	31,155.30	30,329.56	41,391.77
,999.85	1,731,907.82	1,706,054.81	2,025,617.98	2,063,618.92	2,382,224.39	2,691,158.73	3,020,941.66	3,013,787.10	3,252,213.72	3,212,744.14

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
22,721.86	1,011,984.38	275,706.26	266,284.69	309,314.87	284,903.82	293,877.60	361,079.90	461,582.33	452,087.19	368,800.03
87,399.15	146,875.96	151,097.40	101,270.18	106,922.85	129,875.32	115,500.77	147,921.59	252,292.73	284,942.62	191,467.32
					321.00	5.23		28,883.06	22,498.95	21,109.01
018,491.86	1,315,872.50	1,082,937.08	1,390,836.32	1,403,783.21	1,047,788.28	1,400,125.33	1,081,328.92	1,334,438.97	725,171.75	748,884.61
9,255.71	14,548.70	11,988.43	12,265.92	12,305.21	12,333.42	8,957.01	7,855.48	5,699.04	7,164.95	9,762.08
723,335.67	4,564,687.54	3,614,281.54	3,895,873.78	4,435,688.65	4,820,631.29	5,145,829.43	5,236,728.02	6,267,645.75	5,617,518.75	6,788,303.66
10,621.45	6,323.51	13,221.01	1,007.63	3,479.66	10,381.47	203,174.64	38,664.25	100,928.18	39,636.69	39,706.41
212,876.66	262,799.85	250,510.11	242,124.93	287,709.50	288,200.65	258,457.26	253,839.56	280,385.68	291,018.11	337,379.71
485,000.00	1,485,000.00	1,485,000.00	1,485,000.00	1,485,000.00	1,485,000.00	1,485,000.00	1,485,000.00	1,485,000.00	1,485,000.00	
270,846.10	261,371.60	254,889.89	254,731.73	247,044.74	51,012.77	47,475.24	41,486.82	37,973.99	33,693.51	30,185.14
112,120.84	76,036.50	72,419.23	111,355.67	104,332.49	70,867.70	18,345.20	26,537.28	225,845.87	112,798.26	987,998.46
091,465.05	2,091,531.46	2,076,040.24	2,094,219.96	2,128,066.39	1,905,462.59	2,012,452.34	1,845,527.91	2,130,133.72	1,962,146.57	1,395,269.72
049,755.58	98,143,414.03	103,358,633.78	107,325,306.34	114,595,519.81	127,903,236.13	137,998,515.68	148,722,807.29	170,043,383.63	181,896,879.88	184,884,726.05
500,000.00	28,500,000.00	28,500,000.00	28,500,000.00	45,000,000.00	50,000,000.00	75,000,000.00	85,000,000.00	100,000,000.00	100,000,000.00	130,000,000.00
208,300.00	28,213,600.00	28,216,000.00	28,216,000.00	28,216,400.00	28,219,700.00	28,219,700.00	28,219,700.00	28,219,700.00	28,219,700.00	
17,346.88	12,046.88	9,646.88	9,646.88	9,246.88	5,946.88	5,946.88	5,946.88	5,946.88	5,946.88	
725,646.88	56,725,646.88	56,725,646.88	56,725,646.88	73,225,646.88	78,225,646.88	103,225,646.88	113,225,646.88	128,225,646.88	128,225,646.88	130,000,000.00
980,300.00	11,236,300.00	10,918,800.00	10,318,000.00	10,312,000.00	5,461,000.00	5,411,000.00	5,199,000.00	5,235,250.00	5,057,600.00	4,957,950.00
205,000.00	11,415,607.94	16,315,607.94	17,415,607.94	7,715,607.94	18,946,607.94	3,496,292.63	1,600,000.00	4,100,000.00	15,500,000.00	17,400,000.00
185,300.00	22,651,907.94	27,234,407.94	27,733,607.94	18,027,607.94	24,407,607.94	8,907,292.63	6,799,000.00	9,335,250.00	20,557,600.00	22,357,950.00
							1,943,440.60	2,511,876.44	3,130,008.81	3,738,926.90
130,838.09	514,992.52	406,657.76	494,805.17	482,160.57	640,145.31	631,640.78	660,808.70	716,659.49	202,996.63	371,482.74
58,766.47	99,593.41	127,956.34	125,893.51	136,060.73	127,440.99	115,544.01	93,078.95	46,514.12	56,597.74	73,204.98
88,735.28	1,252,632.86	596,776.11	1,299,123.48	557,575.85	1,143,644.65	765,247.95	1,415,062.40	1,655,892.28	834,685.46	1,722,041.49
98,572.16	104,935.04	97,046.32	99,292.37	107,374.44	106,321.52	103,515.23	73,789.25	70,122.76	46,376.72	46,960.42
3,786.45	6,305.90	5,481.81	6,293.15	6,477.89	6,334.53	5,789.93	4,721.99	5,887.05	5,971.36	1,997.00
			2,000.00		12,700.00	1,700.00	11,700.00	6,700.00	8,800.00	11,820.00
887.96			9,546.36	273,599.36	802,481.79	856,992.68	928,677.42	1,027,758.68	1,011,911.87	995,047.58
4,830.63	8,633.03	12,102.22	13,610.25	14,844.34	17,635.06	21,525.54	28,759.65	31,155.30	30,329.56	41,391.77
721,929.85	1,731,807.82	1,706,954.31	2,035,655.75	2,063,618.92	2,382,224.39	2,691,158.73	3,020,941.66	3,013,787.10	3,252,213.72	3,212,744.14
361,422.36	881,289.75	783,180.90	732,220.96	823,703.99	841,023.01	721,625.92	792,307.18	868,984.24	913,610.37	279,069.59
269,769.25	4,600,190.33	3,736,155.77	4,818,440.95	4,465,416.09	6,079,951.25	5,914,740.77	8,973,287.80	9,955,337.46	9,493,502.24	10,494,686.61
17,316.07	10,658,312.31	11,826,059.29	12,330,762.95	12,729,276.17	11,933,530.37	12,461,653.95	12,988,106.61	15,510,044.78	17,048,870.56	18,699,957.69
80,750.70	196,634.01	223,565.63	229,739.84	243,258.47	259,276.63	270,624.96	273,838.19	267,476.18	275,870.99	293,312.45
12,679.45		14,628.00	33,403.00	15,628.00	20,000.00	18,900.00	37,500.00	12,200.00	21,700.00	1,800.00
50,000.00	350,000.00	350,000.00	343,370.09	850,000.00	1,350,000.00	1,338,439.44	140,000.00	165,000.00	165,000.00	165,000.00
28,394.54	11,602.91	59,979.80	1,350,505.88	1,403,547.62	1,546,076.85	463,174.20	197,277.07	206,795.45	189,248.38	97,828.45
39,140.76	11,216,549.23	12,474,232.72	14,287,781.76	15,241,710.26	15,108,883.85	14,552,792.55	13,636,721.87	16,161,516.41	17,700,689.93	19,257,898.59
10,946.19	49,429.00	865,068.59	1,644,707.60	1,235,618.82	2,385,566.20	3,500,000.00	3,500,000.00	3,500,000.00	2,750,000.00	2,500,000.00
8,952.50	2,899,690.65	2,323,121.88	2,115,121.21	2,399,519.82	1,695,580.01	1,898,042.85	2,588,150.74	2,865,632.88	3,169,440.83	274,190.85
9,898.69	2,949,119.65	3,188,190.47	3,759,828.81	3,635,138.64	4,081,146.21	5,398,042.85	6,088,150.74	6,365,632.88	5,919,440.83	2,774,190.85
9,755.58	98,143,414.03	103,358,633.78	107,325,306.34	114,595,519.81	127,903,236.13	137,998,515.68	148,722,807.29	170,043,383.63	181,896,879.88	184,884,726.05

WOOD EXHIBIT 2

The Ohio Bell Telephone Company—Cleveland, Ohio

Formal Case No. 3307

Changes in Fixed Capital

	'9-21-21 to 12-31-21	Year 1922	Year 1923	Year 1924	1st 6 mos. 1925	2nd 6 mos. 1925	Year 1926	Ye 19
Gross Additions:								
Intangible Capital	42,998.86	33,521.63	2.65	1.20	.....	8,250.20	2,501.65	21,5
Right of Way	8,461.01	58,443.96	39,325.39	39,408.30	19,855.72	22,518.66	42,628.57	52,3
Land & Buildings	897,865.96	363,157.26	731,186.79	540,801.59	495,459.11	203,508.44	1,824,414.88	6,385,6
Central Office Equipment	411,313.01	1,371,724.30	2,037,753.24	3,540,773.19	1,109,149.68	2,407,337.43	3,038,657.43	7,640,6
Station Equipment	552,535.76	2,362,563.13	2,890,952.44	3,129,558.06	1,543,899.55	1,818,407.02	4,051,616.55	3,680,1
Exchange Lines	885,832.22	3,102,817.75	3,215,408.70	3,980,221.83	1,820,120.33	2,774,582.49	5,519,476.19	5,475,3
Toll Lines	316,441.02	630,701.01	890,441.26	1,072,726.27	367,650.75	433,786.53	960,402.41	1,518,7
Undistributed Plant	106,863.66	200,713.97	6,830.56†	95,417.79	52,760.51	108,375.25	319,348.20	268,8
General Equipment	56,907.88	273,535.65	359,769.34	318,159.37	211,419.77	225,819.75	358,065.09	597,5
Total	3,279,219.38	8,397,178.66	10,158,009.25	12,717,067.60	5,620,315.42	8,002,585.77	16,117,110.97	25,640,8
Less—Plant Displaced:								
Intangible Capital	.....	.....	.....	.....	.....	.....	.....	.....
Right of Way	4,906.80	14,358.82	43,411.50	33,598.54	23,726.05	17,779.68	45,449.12	50,6
Land & Buildings	1,601.89	46,579.43	85,862.66	19,242.25	21,218.99	12,426.32	6,762.20	21,1
Central Office Equipment	45,540.34	164,332.16	1,150,408.95	492,247.93	59,436.08	389,632.42	1,387,583.31	2,783,1
Station Equipment	324,665.35	1,848,879.32	2,103,844.30	2,399,286.68	1,144,331.63	1,341,096.13	2,867,560.17	2,479,1
Exchange Lines	214,179.84	1,058,186.12	1,424,206.25	2,025,931.21	1,146,847.32	1,250,520.57	2,835,215.50	3,128,4
Toll Lines	40,839.55	252,906.19	567,329.26	515,250.96	225,923.54	269,112.62	947,221.30	998,7
Undistributed Plant	674.35	.....	.....	.....	.....	4,432.01	4,370.20	.....
General Equipment	19,851.56	107,285.29	134,027.62	153,174.72	69,110.95	62,683.42	326,889.90	247,4
Total	652,259.68	3,492,527.33	5,509,090.54	5,638,732.29	2,690,594.56	3,347,683.17	8,421,051.70	9,709,7
Add or Deduct† Transfers:								
Intangible Capital	306,831.52	51,716.20†	7,284.65	.....	.....	8,250.20†	2,501.65†	21,4
Right of Way	733,769.52	734.57†	22,124.85†	6,803.13†	.....	61,903.93	.....	.....
Land & Buildings	2,572,165.27	637.42†	440,852.49†	317,752.06†	45,811.42†	10,686.33	221,023.76†	436,4
Central Office Equipment	2,579,237.14	21,153.87†	67,485.88†	6,441.08	287,545.00	.....	.....	33,4
Station Equipment	98,090.94	19,089.84†	24,286.76	6,403.83†	.....	.....	.....	1,540,4
Exchange Lines	10,517,915.37	107,846.88†	94,730.50	170,021.77†	5,574.25	14,448.76	17,345.11	35,4
Toll Lines	4,785,168.71	25,652.79†	1,420,858.72†	87,667.59	5,574.25†	764,509.83	17,345.11†	35,4
Undistributed Plant	18,196,033.04†	8,916.21	13,383.49†	.....	.....	.....	.....	.....
General Equipment	85,228.13	3,776.26†	2,090.40	38.85†	.....	.....	.....	5,4
Total	3,477,373.56	221,691.62†	1,836,313.12†	406,910.97†	241,733.58	843,298.65	223,525.41†	1,121,4
Net Additions or Deductions†:								
Intangible Capital	349,830.38	18,194.57†	7,287.30	1.20	.....	.....	.....	.....
Right of Way	737,323.73	43,350.57	26,210.96†	993.37†	3,870.33†	66,642.91	2,820.55†	1,4
Land & Buildings	3,468,429.34	315,940.41	204,471.64	203,807.28	428,428.70	201,768.45	1,596,628.92	5,928,4
Central Office Equipment	2,945,009.81	1,186,238.27	819,858.41	3,054,966.34	1,337,258.60	2,017,705.01	1,651,074.12	4,890,4
Station Equipment	320,961.35	494,593.97	811,394.90	723,867.55	399,567.92	477,310.89	1,184,056.38	2,741,4
Exchange Lines	11,189,567.75	1,936,784.75	1,885,932.95	1,784,268.85	678,847.26	1,538,510.68	2,701,605.80	2,382,4
Toll Lines	5,060,770.18	352,142.03	1,097,746.72†	645,142.90	136,152.96	929,183.74	4,164.00†	484,4
Undistributed Plant	18,089,843.73†	209,630.18	20,214.05†	95,417.79	52,760.51	103,943.24	314,978.00	268,8
General Equipment	122,284.45	162,474.10	227,832.12	164,945.80	142,308.82	163,136.33	31,175.19	355,4
Total	6,104,333.26	4,682,959.71	2,812,605.59	6,671,424.34	3,171,454.44	5,498,201.25	7,472,533.86	17,063,4
Total Fixed Capital: (Exhibit 1)								
Balance First of Period	75,269,252.51	81,373,585.77	86,056,545.48	88,869,151.07	95,540,575.41	98,712,029.85	104,210,231.10	111,682,4
Balance end of Period	81,373,585.77	86,056,545.48	88,869,151.07	95,540,575.41	98,712,029.85	104,210,231.10	111,682,764.96	128,735,4

† Red in copy.]

Wood Exhibit 2

The Ohio Bell Telephone Company—Cleveland, Ohio

Formal Case No. 3307

Changes in Fixed Capital

Year 1923	Year 1924	1st 6 mos. 1925	2nd 6 mos. 1925	Year 1926	Year 1927	Year 1928	Year 1929	Year 1930	Year 1931	Total
2.65	1.20	.....	8,250.20	2,501.65	21,500.00	5,000.00	7,500.00	.....	15,000.00	136,276.19
39,325.39	39,408.30	19,855.72	22,518.66	42,628.57	52,317.83	140,697.35	134,877.10	177,172.69	67,533.38	803,239.96
731,186.79	540,801.59	495,459.11	203,508.44	1,824,414.88	6,385,608.97	1,375,504.65	3,825,186.28	2,827,152.75	471,046.66	19,940,893.34
037,753.24	3,540,773.19	1,109,149.68	2,407,337.43	3,038,657.43	7,640,668.43	4,273,609.59	3,577,238.39	7,359,525.46	6,414,453.76	43,182,203.91
390,952.44	3,129,558.06	1,543,899.55	1,818,407.02	4,051,616.55	3,680,150.27	4,399,115.65	5,924,432.00	5,800,253.10	5,826,132.67	41,979,616.20
215,408.70	3,980,221.83	1,820,120.33	2,774,582.49	5,519,476.19	5,475,390.62	6,465,816.75	7,467,533.99	7,281,394.83	3,785,121.78	51,773,717.48
390,441.26	1,072,726.27	367,650.75	433,786.53	960,402.41	1,518,796.02	3,116,821.07	2,273,350.46	2,997,760.63	573,066.75	15,151,944.18
6,830.56†	95,417.79	52,760.51	108,375.25	319,348.20	268,827.83	102,776.70	201,174.85	278,472.98	186,802.90	1,914,704.08
359,769.34	318,159.37	211,419.77	225,819.75	358,065.09	597,566.14	748,615.99	760,724.52	322,044.97	172,222.00	4,404,850.47
158,009.25	12,717,067.60	5,620,315.42	8,002,585.77	16,117,110.97	25,640,826.11	20,627,957.75	24,172,017.59	27,043,777.41	17,511,379.90	179,287,445.81
.....	.....	.....	.....	.....	.....	.....	7,500.00	.....	15,000.00	22,500.00
143,411.50	33,598.54	23,726.05	17,779.68	45,449.12	50,669.86	59,970.06	56,272.83	43,714.68	37,335.40	431,193.34
185,862.66	19,242.25	21,218.99	12,426.32	6,762.20	21,129.29	717,460.06	244,066.67	1,231,173.98	473,402.35	2,880,926.09
150,408.95	492,247.93	59,436.08	389,632.42	1,387,583.31	2,783,136.47	1,063,984.79	1,122,803.22	2,873,059.10	3,929,467.65	15,461,632.42
103,844.36	2,399,286.68	1,144,331.63	1,341,096.13	2,867,560.17	2,479,135.51	2,825,439.40	3,950,327.05	4,693,783.34	5,218,883.92	31,197,232.80
124,206.25	2,025,931.21	1,146,847.32	1,250,520.57	2,835,215.50	3,128,593.62	3,321,491.71	2,695,811.06	3,231,361.97	3,141,617.12	25,473,962.29
67,329.26	515,250.96	225,923.54	269,112.62	947,221.30	998,768.44	1,311,875.87	1,192,015.72	853,135.82	522,041.70	7,696,420.97
.....	.....	.....	4,432.01	4,370.20	.....	69.00	.....	39.93	90,159.16	99,744.65
134,027.62	153,174.72	69,110.95	62,683.42	326,889.90	247,959.32	277,005.32	308,324.65	436,662.94	316,812.52	2,459,788.21
09,090.54	5,638,732.29	2,690,594.56	3,347,683.17	8,421,051.70	9,709,392.51	9,577,296.21	9,577,121.20	13,362,931.76	13,744,719.82	85,723,400.77
7,284.65	.....	.....	8,250.20†	2,501.65†	21,500.00†	5,000.00†	.....	.....	.....	225,148.12
22,124.85†	6,803.13†	.....	61,903.93	.....	.....	246.29†	.....	.....	4,589.96	770,354.57
140,852.49†	317,752.06†	45,811.42†	10,686.33	221,023.76†	436,307.90†	.....	.....	.....	.....	1,120,466.55
37,485.88†	6,441.98	287,545.00	.....	.....	33,307.17	10,450.25†	.....	87,032.52	39,453.41	2,933,926.32
24,286.76	6,403.83†	.....	.....	.....	1,540,626.00	1,505.20	121.44†	294.16†	2,729.52†	1,630,870.11
94,730.50	170,021.77†	5,574.25	14,448.76	17,345.11	35,707.02	2,459.26	279,857.39	193,468.57	162,006.86	1,045,644.44
20,858.72†	87,667.59	5,574.25†	764,509.83	17,345.11†	35,707.02†	6,744.99†	279,735.95†	193,474.41†	166,227.62†	3,486,325.27
13,383.49†	.....	.....	.....	.....	.....	.....	.....	.....	.....	18,200,500.32†
2,090.40	38.85†	.....	.....	.....	5,660.34	11,233.06	.....	87,032.52†	37,093.09†	23,728.79†
36,313.12†	406,910.97†	241,733.58	843,298.65	223,525.41†	1,121,785.61	7,244.01†	.....	.....	.....	2,988,506.27
7,287.30	1.20	.....	.....	.....	.....	.....	.....	.....	.....	338,924.31
36,210.96†	993.37†	3,870.33†	66,642.91	2,820.55†	1,647.97	80,481.00	78,604.27	133,458.01	34,787.94	1,142,401.19
4,471.64	203,807.28	428,428.70	201,768.45	1,596,628.92	5,928,171.78	658,044.59	3,581,119.61	1,595,978.77	2,355.69†	18,180,433.80
9,858.41	3,054,966.34	1,337,258.60	2,017,705.01	1,651,074.12	4,890,839.13	3,199,174.55	2,454,435.17	4,573,498.88	2,524,439.52	30,654,497.81
1,394.90	723,867.55	399,567.92	477,310.89	1,184,056.38	2,741,640.76	1,575,181.45	1,973,983.51	1,106,175.60	604,519.23	12,413,253.51
5,932.95	1,784,268.85	678,847.26	1,538,510.68	2,701,605.80	2,382,504.02	3,146,784.30	5,051,580.32	4,243,501.43	805,511.52	27,345,399.63
7,746.72†	645,142.90	136,152.96	929,183.74	4,164.00†	484,320.56	1,798,200.21	801,598.79	1,951,450.40	115,202.57†	10,941,848.48
0,214.05†	95,417.79	52,760.51	103,943.24	314,978.00	268,827.83	102,707.70	201,174.85	278,433.05	96,643.74	16,385,540.89†
7,832.12	164,945.80	142,308.82	163,136.33	31,175.19	355,267.16	462,843.73	452,399.87	201,650.49†	181,683.61†	1,921,333.47
2,605.59	6,671,424.34	3,171,454.44	5,498,201.25	7,472,533.86	17,053,219.21	11,043,417.53	14,594,896.39	13,680,845.65	3,766,660.08	96,552,551.31
3,545.48	88,869,151.07	95,540,575.41	98,712,029.85	104,210,231.10	111,682,764.96	128,735,984.17	139,779,401.70	154,374,298.09	168,055,143.74	75,269,252.51
9,151.07	95,540,575.41	98,712,029.85	104,210,231.10	111,682,764.96	128,735,984.17	139,779,401.70	154,374,298.09	168,055,143.74	171,821,803.82	171,821,803.82

The Ohio Bell Telephone Company—Cleveland, Ohio

Formal Case No. 3307

Wood Exhibit 3

Changes in Other Surplus Reserved

Rate Case Adjustments	9-21-21 to 12-31-21	Year 1922	Year 1923	Year 1924	1st 6 mos. 1925	2nd 6 mos. 1925	Year 1926	Year 1927
Credits:								
Appropriated for Rate Case Adj.:								
1. From Income	34,506.07	155,196.53	22,705.00					
2. From Surplus				815,639.59	779,639.01	409,088.78†	1,149,947.38	1,114,4
3. Total Credits	34,506.07	155,196.53	22,705.00	815,639.59	779,639.01	409,088.78†	1,149,947.38	1,114,4
Debits:								
4. Transferred to Corporate Surplus Unappropriated			284,222.19					
5. Net Increase or Decrease †	34,506.07	155,196.53	261,517.19†	815,639.59	779,639.01	409,088.78†	1,149,947.38	1,114,4
Other Surplus Reserved: (Exhibit "A")								
6. Balance First of Period	121,243.59	155,749.66	310,946.19	49,429.00	865,068.59	1,644,707.60	1,235,618.82	2,385,5
7. Balance End of Period	155,749.66	310,946.19	49,429.00	865,068.59	1,644,707.60	1,235,618.82	2,385,566.20	3,500,0

[† Red in copy.]

Estimated Increased Revenues Collected under Bond Accumulated to December 31, 1931

Entire Company: Exchange Revenues:	Amount of bond	Increased revenues
8. Akron Division	229,800.00	6,024,842.98
9. Toledo Division	98,000.00	2,045,315.62
10. Cleveland, East & West Division	90,500.00	767,049.30
11. Columbus Accounting Center	420,800.00	6,813,525.33
12. Total Exchange Revenues	839,100.00	15,650,733.23
Toll Revenues		
13. Akron Division		1,148,832.51
14. Toledo Division	215,000.00	553,166.09
15. Cleveland, East & West Division		1,523,027.48
16. Columbus Accounting Center		1,598,246.88
17. Total Toll Revenues	215,000.00	4,823,272.96
18. Total Exchange & Toll Revenues	1,054,100.00	20,474,006.19
19. State Wide Bond (4-15-29)	13,112,668.49	
20. Total All Bonds	14,166,768.49	

Details of Exchange Revenues collected under bond		Amount of bond	Increased revenues
Akron Division:			
21. Akron & Barberton	5-15-24	95,000.00	2,070,494.00
22. Canfield	7-23-25	1,300.00	16,360.75
23. Canton	11-30-26	38,500.00	1,541,976.20
24. East Palestine	10- 2-24	2,000.00	24,757.40
25. Girard	6-30-24	1,000.00	15,502.17
26. Kent	6-16-25	7,000.00	101,710.36
27. Massillon	5-15-24	17,000.00	298,353.35
28. Niles	6-30-24	3,000.00	39,002.90
29. Youngstown	4-28-24	65,000.00	1,916,685.15
30. Total		229,800.00	6,024,842.98
Toledo Division:			
31. Toledo	5-15-24	98,000.00	2,045,315.62
Cleveland East & West Division:			
32. Cleveland—Exch. Service	5-15-24	90,000.00	362,279.50
33. Cleveland—Additional Messages			400,488.05
34. Mentor—Exchange Service	7-23-26	500.00	4,281.75
35. Total		90,500.00	767,049.30

The Ohio Bell Telephone Company—Cleveland, Ohio

Formal Case No. 3307

Wood Exhibit 3

Changes in Other Surplus Reserved

ear 23	Year 1924	1st 6 mos. 1925	2nd 6 mos. 1925	Yea. 1926	Year 1927	Year 1928	Year 1929	Year 1930	Year 1931	Total
,705.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	212,407.60
.....	815,639.59	779,639.01	409,088.78†	1,149,947.38	1,114,433.80	.....	.....	.....	.....	3,450,571.00
,705.00	815,639.59	779,639.01	409,088.78†	1,149,947.38	1,114,433.80	.....	.....	.....	.....	3,662,978.60
,222.19	.....	.....	.....	.....	.....	.....	.....	750,000.00	250,000.00	1,284,222.19
,517.19†	815,639.59	779,639.01	409,088.78†	1,149,947.38	1,114,433.80	.....	.....	750,000.00†	250,000.00†	2,378,756.41
,946.19	49,429.00	865,068.59	1,644,707.60	1,235,618.82	2,385,566.20	3,500,000.00	3,500,000.00	3,500,000.00	2,750,000.00	121,243.59
,429.00	865,068.59	1,644,707.60	1,235,618.82	2,385,566.20	3,500,000.00	3,500,000.00	3,500,000.00	2,750,000.00	2,500,000.00	2,500,000.00

Estimated Increased Revenues Collected under Bond Accumulated to December 31, 1931

	Details of Exchange Revenues collected under bond		Amount of bond	Increased revenues
	Akron Division:			
21.	Akron & Barberton	5-15-24	95,000.00	2,070,494.00
22.	Canfield	7-23-25	1,300.00	16,360.75
23.	Canton	11-30-26	38,500.00	1,541,976.20
24.	East Palestine	10- 2-24	2,000.00	24,757.40
25.	Girard	6-30-24	1,000.00	15,502.17
26.	Kent	6-16-25	7,000.00	101,710.36
27.	Massillon	5-15-24	17,000.00	298,353.35
28.	Niles	6-30-24	3,000.00	39,002.90
29.	Youngstown	4-28-24	65,000.00	1,916,685.15
30.	Total		229,800.00	6,024,842.98
	Toledo Division:			
31.	Toledo	5-15-24	98,000.00	2,045,315.62
	Cleveland East & West Division:			
32.	Cleveland—Exch. Service	5-15-24	90,000.00	362,279.50
33.	Cleveland—Additional Messages		.....	400,488.05
34.	Mentor—Exchange Service	7-23-26	500.00	4,281.75
35.	Total		90,500.00	767,049.30

	Details of exchange revenues collected under bond		Amount of bond	Increased revenues
	Columbus Accounting Center:			
36.	Alton	10-22-24	225.00	3,024.75
37.	Bellaire	6-16-25	9,000.00	81,938.20
38.	Bridgeport	6-16-25	4,000.00	39,342.50
39.	Columbus	9-27-26	192,000.00	2,865,493.35
40.	Coshocton	7-23-26	4,200.00	46,575.50
41.	Dayton	5-15-24	105,000.00	2,395,056.34
42.	Dublin	10-23-24	650.00	7,503.00
43.	Gahanna	10-22-24	800.00	8,818.75
44.	Galloway	10-22-24	450.00	5,100.35
45.	Groveport	10-22-24	1,250.00	13,215.50
46.	Harrisburg	10-22-24	1,100.00	11,057.25
47.	Hilliards	10-22-24	800.00	8,540.75
48.	Lancaster	11-29-20	12,000.00	149,560.74
49.	Lockbourne	10-22-24	400.00	3,541.00
50.	London	7-23-26	1,000.00	9,619.75
51.	Marietta	5-15-24	10,000.00	129,834.20
52.	Martins Ferry	6-16-25	6,000.00	67,684.90
53.	Middletown	5-15-24	20,000.00	245,963.60
54.	New Albany	10-22-24	700.00	6,895.20
55.	Osborn	7-23-25	300.00	3,075.00
56.	Pickerington	10-22-24	750.00	6,111.00
57.	Piqua	6-15-24	4,000.00	90,061.20
58.	Reynoldsburg	10-22-24	1,250.00	12,893.50
59.	Ripley	12-16-20	1,100.00	9,975.80
60.	Sedalia	7-23-26	100.00	643.25
61.	So. Charleston	10- 7-24	1,000.00	6,380.50
62.	So. Solon	10-22-24	150.00	1,198.75
63.	Springfield	3-12-26	23,000.00	319,699.25
64.	Steubenville	7-29-24	11,000.00	162,903.60
65.	Toronto	9- 8-24	1,000.00	17,685.40
66.	Washington C. H.	7-23-26	4,200.00	41,672.50
67.	Westerville	7-23-26	800.00	.....
68.	Worthington	10-22-24	2,575.00	42,460.25
69.	Total		420,800.00	6,813,525.33

COMPANY WIDE CASE, EXHIBIT No. 4

The Ohio Bell Telephone Company—Cleveland, Ohio, Formal Case No. 3307

Changes in Corporate Surplus Unappropriated and Disposition of Net Income

	9-21-21 to 12-31-21	Year 1922	Year 1923	Year 1924	1st 6 Mos. 1925	2nd 6 Mos. 1925	Year 1926	Y 19
Credits:								
*1. Net Income	$793,561.00	2,510,605.47	2,525,832.13	3,068,048.54	2,415,950.90	2,509,251.69	6,131,383.71	6,299
2. Transfers from other Surplus Res			284,222.19					
3. Gain on Funded Debt Reacquired	3,172.50	3,382.60	4,557.85					
4. Gain on Assets Disposed of						1,000.00		11
5. Recoveries on Abandoned Projects							5,630.00	
6. Gain on Liquidation of Other Tel. Cos		18,850.00		3,769.00				
7. Cancellation of old Balance Sheet Acc'ts		5,190.16						
8. Gain on Options forfeited								
9. Checks Outstanding over Six Years		2,082.86	3,886.83	2,915.54		4,971.63	5,640.03	5
10. Reversal of Legal & Stock Cert. Exp			4,820.00					
11. Minor Items, Each Less than $1,000.00	386.71	162.83	1,519.39	645.14	684.62	53.55	10.53	
12. Total Credits	$797,120.21	2,540,273.92	2,824,838.39	3,075,378.22	2,416,635.52	2,515,276.87	6,142,664.27	6,316
Debits:								
Appropriated for Rate Case Adj.:								
13. From Income	34,506.07	155,196.53	22,705.00					
14. From Surplus				815,639.59	779,639.01	409,088.78†	1,149,947.38	1,114
Appropriated for Provident Funds:								
15. From Income		142,212.33				500,000.00	500,000.00	
16. From Surplus	60,000.00							
Appropriated for Dividends:								
17. From Income—Common Stock	500,000.00		285,000.00	855,000.00	855,000.00	1,125,000.00	2,850,000.00	3,000
18. From Income—Preferred Stock	234,754.94	1,975,771.41	1,975,772.13	1,975,785.87	987,896.34	987,875.63	1,975,789.82	1,975
Loss on Debt Retired Before Maturity:								
19. Cuyahoga Tel. Co. Bonds							199,656.51	
20. United States Tel. Co. Bonds							161,690.25	
21. Other Bonds & Notes		2,659.21	2,985.57	363.57	56.24		21.10	1
22. Loss on Assets Disposed of	74.40	386.84		2,498.77	2,021.23	12,193.49	4,520.42	
23. Expense on Abandoned Projects	1,497.19	446.03	930.16	2,640.69	23.37	6,162.15	2,476.95	
24. Loss on Liquidation of Home Tel. Co								
25. Loss on Preferred Stock Redeemed								
26. Uncollectible Note								
27. Loss of Purch. Co.'s, Assumed	49,128.60	56,759.38	111.08					
28. Amortization of Organization Exp	1,861.36	50,000.00	6,596.30			8,250.20	2,501.65	21
29. Legal & Stock Cert. Expense		4,820.00						
30. Minor Items, Each less than $1,000.00		498.98		18.50		480.57		
31. Total Debits	$881,822.56	2,388,750.71	2,294,100.24	3,651,946.99	2,624,636.19	2,230,878.26	6,846,604.08	6,113
32. Net Increase or Decrease †	84,702.35†	151,523.21	530,738.15	576,568.77†	208,000.67†	284,398.61	703,939.81†	202
Corporate Surplus Unappropriated: (Exhibit 1)								
33. Balance First of Period	$2,302,131.64	2,217,429.29	2,368,952.50	2,899,690.65	2,323,121.88	2,115,121.21	2,399,519.82	1,695
34. Balance End of Period	$2,217,429.29	2,368,952.50	2,899,690.65	2,323,121.88	2,115,121.21	2,399,519.82	1,695,580.01	1,898

[† Red in copy.]

*NOTE—Summary of Net Income is shown under Exhibit "5"

COMPANY WIDE CASE, EXHIBIT No. 4

The Ohio Bell Telephone Company—Cleveland, Ohio, Formal Case No. 3307

Changes in Corporate Surplus Unappropriated and Disposition of Net Income

Year 1923	Year 1924	1st 6 Mos. 1925	2nd 6 Mos. 1925	Year 1926	Year 1927	Year 1928	Year 1929	Year 1930	Year 1931	Total
525,832.13	3,068,048.54	2,415,950.90	2,509,251.69	6,131,383.71	6,299,588.72	8,062,437.13	8,351,373.09	7,794,572.53	6,697,784.15	57,160,389.06
284,222.19	.....	.....	.....	.....	.....	.....	.....	750,000.00	250,000.00	1,284,222.19
4,557.85	.....	.....	.....	.....	.....	.....	.....	.....	.....	11,112.95
.....	.....	.....	1,000.00	.....	11,564.42	6,157.13	83,816.95	.....	1,638.08	104,176.58
.....	.....	.....	.....	5,630.00	.....	.....	.....	.....	.....	5,630.00
.....	3,769.00	.....	.....	.....	.....	.....	7,210.73	.....	.....	29,829.73
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,190.16
.....	.....	.....	.....	.....	.....	.....	58,353.00	.....	100.00	58,453.00
3,886.83	2,915.54	.....	4,971.63	5,640.03	5,197.06	2,238.85	3,844.11	2,298.89	1,650.17	34,725.97
4,820.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,820.00
1,519.39	645.14	684.62	53.55	10.53	70.00	.....	52.18	.....	.....	3,584.95
824,838.39	3,075,378.22	2,416,635.52	2,515,276.87	6,142,664.27	6,316,420.20	8,070,833.11	8,504,650.06	8,546,871.42	6,951,172.40	58,702,134.59
22,705.00	.....	.....	.....	.....	.....	.....	.....	.....	.....	212,407.60
.....	815,639.59	779,639.01	409,088.78†	1,149,947.38	1,114,433.80	.....	.....	.....	.....	3,450,571.00
.....	.....	.....	500,000.00	500,000.00	.....	140,000.00	25,000.00	.....	.....	1,307,212.33
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	60,000.00
285,000.00	855,000.00	855,000.00	1,125,000.00	2,850,000.00	3,000,000.00	5,250,000.00	6,212,500.00	6,250,000.00	6,900,000.00	34,082,500.00
975,772.13	1,975,785.87	987,896.34	987,875.63	1,975,789.82	1,975,793.56	1,975,793.56	1,975,793.56	1,975,793.56	.....	18,016,820.38
.....	.....	.....	.....	199,656.51	.....	.....	.....	.....	.....	199,656.51
.....	.....	.....	.....	161,690.25	17.16	.....	.....	.....	.....	161,707.41
2,985.57	363.57	56.24	.....	21.10	1,466.42	7,245.46	879.55	3,368.28	1,785.04	20,830.44
.....	2,498.77	2,021.23	12,198.49	4,520.42	732.93	637.24	1,731.91	1,277.97	.....	26,060.20
930.16	2,640.69	23.37	6,162.15	2,476.95	.....	1,406.22	3,762.90	6,854.91	24,899.50	51,100.07
.....	.....	.....	.....	.....	.....	.....	.....	5,763.95	.....	5,763.95
.....	.....	.....	.....	.....	.....	.....	.....	.....	2,896,282.34	2,896,282.34
.....	.....	.....	.....	.....	.....	.....	.....	.....	8,445.00	8,445.00
111.08	.....	.....	.....	.....	.....	.....	.....	.....	.....	105,999.06
6,596.30	.....	.....	8,250.20	2,501.65	21,500.00	5,000.00	7,500.00	.....	15,000.00	118,209.51
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,820.00
.....	18.50	.....	480.57	.....	13.49	642.74	.....	4.80	10.50	1,669.58
94,100.24	3,651,946.99	2,624,636.19	2,230,878.26	6,846,604.08	6,113,957.36	7,380,725.22	8,227,167.92	8,243,063.47	9,846,422.38	60,730,075.38
30,738.15	576,568.77†	208,000.67†	284,398.61	703,939.81†	202,462.84	690,107.89	277,482.14	303,807.95	2,895,249.98†	2,027,940.79†
68,952.50	2,899,690.65	2,323,121.88	2,115,121.21	2,399,519.82	1,695,580.01	1,898,042.85	2,588,150.74	2,865,632.88	3,169,440.83	2,302,131.64
99,690.65	2,323,121.88	2,115,121.21	2,399,519.82	1,695,580.01	1,898,042.85	2,588,150.74	2,865,632.88	3,169,440.83	274,190.85	274,190.85

COMPANY WIDE CASE, WOOD EXHIBIT No. 5

The Ohio Bell Telephone Company—Cleveland, Ohio, Formal Case No. 3307

Summary of Net Income

	9-21-21 to 12-31-21	Year 1922	Year 1923	Year 1924	1st 6 mos. 1925	2nd 6 mos. 1925	Year 1926	Ye 192
Revenues:								
1. Exchange Service Revenues	4,994,647.75	19,474,116.48	20,855,914.14	22,420,679.69	12,167,689.09	12,386,710.44	26,628,406.79	28,617,
2. Toll Service Revenues	908,423.37	3,874,519.43	4,258,119.05	4,792,784.29	2,763,897.93	3,202,157.63	6,832,178.83	7,307,
3. Miscellaneous Operating Revenues	115,313.85	488,768.34	555,745.94	651,953.18	351,933.46	368,664.93	744,655.53	871,
4. Licensee Revenue—Cr							227.79	
5. Total	6,018,384.97	23,837,404.25	25,669,779.13	27,865,417.16	15,283,520.48	15,957,533.00	34,205,468.94	36,797,
6. Less, Licensee Revenue—Dr	200,433.54	881,029.00	984,645.39	1,091,629.29	612,372.02	661,680.27	1,277,943.99	1,402,
*7. Total Telephone Oper. Revenues	5,817,951.43	22,956,375.25	24,685,133.74	26,773,787.87	14,671,148.46	15,295,852.73	32,927,524.95	35,395,
8. Other Operating Revenues	256.66							
9. Miscellaneous Rent Revenues	54,067.70	198,370.06	206,532.31	157,312.82	72,566.46	65,811.09	142,632.28	310,
10. Dividend Revenues	980.00	3,040.00	37,012.06	3,040.00	1,520.00	1,520.00	3,040.00	6,
11. Interest Revenues	28,612.13	139,429.68	188,151.53	146,479.08	88,137.51	137,561.17	366,771.01	316,
12. Miscel. Non-Oper. Revenues	1,663.98	5,231.17	5,177.09	6,359.04	2,340.26	2,520.17	5,396.93	7,
13. Sinking and Other Res. Fund Accretions				70.07				
14. Total Revenues	5,903,531.90	23,302,446.16	25,120,006.73	27,087,048.88	14,835,712.69	15,503,265.16	33,445,365.17	36,036,
Expenses & Deductions:								
15. Current Maintenance Expenses	976,262.65	3,971,231.67	4,497,711.38	4,754,092.39	2,185,840.58	2,558,516.71	5,249,687.63	5,573,
16. Depreciation of Plant & Equipment	818,586.37	4,231,844.95	4,461,908.97	4,702,607.81	2,474,753.24	2,580,835.85	5,536,486.41	6,024,
17. Traffic Expenses	1,520,520.88	5,819,547.00	6,550,938.02	6,994,157.11	3,638,129.54	3,878,512.92	8,074,615.87	8,509,
18. Commercial Expenses	523,814.71	1,974,573.25	2,106,024.35	2,239,220.86	1,125,709.86	1,173,621.27	2,495,252.29	2,752,
19. General & Miscel. Expenses	173,261.77	724,288.31	809,330.80	902,656.63	500,936.76	475,197.02	975,671.75	1,178,
*20. Total Telephone Oper. Expenses	4,012,446.38	16,721,485.18	18,425,913.52	19,592,734.80	9,925,369.98	10,666,683.77	22,331,713.95	24,038,
21. Other Operating Expenses	251.40							
22. Uncollectible Operating Revenues	42,139.99	251,972.48	201,561.00	222,000.00	59,686.00	28,469.00	163,410.00	158,
23. Taxes Assignable to Operations	412,237.18	2,129,590.44	2,177,886.01	2,219,514.67	1,275,006.17	1,315,963.78	2,985,096.55	3,348,
24. Rent Expense	19,708.40	127,189.32	59,470.79	21,392.49	12,607.66	9,335.94	18,184.28	25,
25. Non-Operating Taxes	500.00	798.00	2,296.07	4,528.91	1,595.00	1,821.42	1,435.00	6,
26. Uncollectible Non-Oper. Revenues	210.39	1,679.55	1,865.71	446.24	214.37	181.69	361.72	3,
27. Rent Ded'ns. For Lease of Tel. Plant	3,834.72	14,305.00	10,029.57					
28. Rent Ded'ns. For Telephone Offices	50,979.72	220,494.29	229,433.12	240,501.05	136,062.91	142,487.46	285,465.08	183,
29. Rent Ded'ns. For Cond., Poles & Other Sup	6,464.80	34,889.39	34,316.45	36,837.78	19,871.34	22,975.11	64,651.25	59,
30. Rent Ded'ns. For Instruments & Equipment	714.63	3,337.68	1,929.34	12,336.90	13,106.98	21,570.69	112,444.01	123,
31. Miscellaneous Rent Deductions	3,294.11	8,182.10	80,087.58	140,620.14	121,047.45	93,440.83	130,444.59	146,
32. Interest Ded'ns. For Funded Debt	363,758.82	939,784.06	824,609.10	649,823.34	310,972.34	306,227.36	443,051.67	271,
33. Other Interest Deductions	169,802.86	223,562.09	450,775.28	793,350.25	507,458.41	343,827.97	701,066.40	1,303,
34. Amortization of Debt Disc. & Exp	15,133.77	40,059.37	21,113.03	18,018.14	7,901.92	7,686.99	9,143.87	2,
35. Amortization of Landed Capital	5,633.78	55,480.04	58,970.29	58,794.75	29,385.92	29,907.47	60,577.21	60,
36. Miscel. Ded'ns. From Income	2,859.95	19,031.70	13,917.74	8,100.88	524.66†	3,433.99	6,935.88	5,
37. Total Expenses & Deductions	5,109,970.90	20,791,840.69	22,594,174.60	24,019,000.34	12,419,761.79	12,994,013.47	27,313,981.46	29,736,
38. Net Income (Exhibit 4)	793,561.00	2,510,605.47	2,525,832.13	3,068,048.54	2,415,950.90	2,509,251.69	6,131,383.71	6,299,

[† Red in copy.]

* NOTE—Analyses of Telephone Operating Revenues and Expenses are shown under Exhibits 6 and 8 respectively.

COMPANY WIDE CASE, WOOD EXHIBIT No. 5

The Ohio Bell Telephone Company—Cleveland, Ohio, Formal Case No. 3307

Summary of Net Income

Year 1923	Year 1924	1st 6 mos. 1925	2nd 6 mos. 1925	Year 1926	Year 1927	Year 1928	Year 1929	Year 1930	Year 1931	Total
55,914.14	22,420,679.69	12,167,689.09	12,386,710.44	26,628,406.79	28,617,757.15	30,447,906.48	33,481,681.70	34,422,891.85	33,722,537.44	279,570,939.00
58,119.05	4,792,784.29	2,763,897.93	3,202,157.63	6,832,178.83	7,307,442.01	8,316,645.99	9,446,101.66	8,949,065.61	8,193,883.19	68,845,218.99
55,745.94	651,953.18	351,933.46	368,664.93	744,655.53	871,494.46	924,502.66	1,502,309.96	1,530,596.34	1,521,458.99	9,627,397.64
.....	.....	.....	.....	227.79	824.42	2,318.64	3,091.59	441.07	.....	6,908.51
39,779.13	27,865,417.16	15,283,520.48	15,957,533.00	34,205,468.94	36,797,518.04	39,691,373.77	44,383,184.91	44,902,994.87	43,437,879.62	358,050,459.14
84,645.39	1,091,629.29	612,372.02	661,680.27	1,277,943.99	1,402,144.09	752,324.33	626,184.48	638,042.57	619,171.32	9,747,800.29
85,133.74	26,773,787.87	14,671,148.46	15,295,852.73	32,927,524.95	35,395,373.95	38,938,849.44	43,757,000.43	44,264,952.30	42,818,708.30	348,302,658.85
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	256.66
06,532.31	157,312.82	72,566.46	65,811.09	142,632.28	310,520.34	392,763.46	31,432.73	17,436.76	43,176.91	1,692,622.92
37,012.06	3,040.00	1,520.00	1,520.00	3,040.00	6,648.95	3,807.75	117,303.37	99,173.86	100,728.61	377,814.60
96,151.53	146,479.08	88,137.51	137,561.17	366,771.01	316,111.27	140,740.94	222,852.53	323,451.69	268,210.88	2,364,509.42
5,177.09	6,359.04	2,340.26	2,520.17	5,396.93	7,687.30	8,879.43	41,594.53	32,585.81	29,126.83	148,562.54
.....	70.07	.....	.....	.....	.....	.....	689.21	113.51	99.72	972.51
20,006.73	27,087,048.88	14,835,712.69	15,503,265.16	33,445,365.17	36,036,341.81	39,485,041.02	44,170,872.80	44,737,713.93	43,260,051.25	352,887,397.50
97,711.38	4,754,092.39	2,185,840.58	2,558,516.71	5,249,687.63	5,573,216.06	6,119,142.66	7,616,749.44	7,639,184.50	7,308,141.90	58,449,777.57
31,908.97	4,702,607.81	2,474,753.24	2,580,835.85	5,536,486.41	6,024,207.55	6,711,686.28	7,819,675.59	8,618,544.01	8,982,880.29	62,964,017.32
50,938.02	6,994,157.11	3,638,129.54	3,878,512.92	8,074,615.87	8,509,592.54	8,495,840.94	9,308,618.35	8,512,953.89	7,155,460.70	78,458,887.76
96,024.35	2,239,220.86	1,125,709.86	1,173,621.27	2,495,252.29	2,752,759.96	3,022,673.98	3,437,074.26	3,516,098.85	3,635,855.25	28,002,678.92
09,330.80	902,656.63	500,936.76	475,197.02	975,671.75	1,178,886.11	1,835,084.31	2,097,100.62	1,949,976.20	1,927,009.82	13,549,400.10
25,913.52	19,592,734.80	9,925,369.98	10,666,683.77	22,331,713.95	24,038,662.22	26,184,428.17	30,279,218.26	30,236,757.45	29,009,347.99	241,424,761.67
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	251.40
01,561.00	222,000.00	59,686.00	28,469.00	163,410.00	158,708.00	212,916.00	312,751.00	539,833.00	475,443.00	2,668,889.47
77,886.01	2,219,514.67	1,275,006.17	1,315,963.78	2,985,096.55	3,348,024.73	3,710,996.39	3,724,539.78	4,147,264.13	4,073,807.15	31,519,926.98
59,470.79	21,392.49	12,607.66	9,335.94	18,184.28	25,248.57	20,554.98	10,320.51	13,522.43	30,055.48	367,590.85
2,296.07	4,528.91	1,595.00	1,821.42	1,435.00	6,236.00	8,855.40	7,418.33	10,789.34	25,274.94	71,548.41
1,865.71	446.24	214.37	181.69	361.72	3,593.31	264.90	1,066.50	1,614.56	2,735.61	14,284.55
10,029.57	.....	.....	.....	.....	.....	.....	.....	.....	.....	28,169.29
29,433.12	240,501.05	136,062.91	142,487.46	285,465.08	183,196.45	148,609.06	204,924.42	253,857.92	269,734.27	2,365,745.75
34,316.45	36,837.78	19,871.34	22,975.11	64,651.25	59,337.88	66,139.24	67,189.43	78,607.13	73,035.91	564,315.71
1,929.34	12,336.90	13,106.98	21,570.69	112,444.01	123,709.57	145,650.00	250,770.91	350,271.84	287,133.03	1,322,975.58
80,087.58	140,620.14	121,047.45	93,440.83	130,444.59	146,215.98	186,626.22	210,710.87	195,766.90	85,665.89	1,402,102.66
24,609.10	649,823.34	310,972.34	306,227.36	443,051.67	271,632.63	260,325.00	262,878.24	254,062.50	249,898.50	5,137,023.56
50,775.28	793,350.25	507,458.41	343,827.97	701,066.40	1,303,919.09	407,349.61	430,460.68	798,429.19	1,920,125.04	8,050,126.87
21,113.03	18,018.14	7,901.92	7,686.99	9,143.87	2,896.11	2,682.96	2,633.28	2,512.20	2,443.33	132,224.97
58,970.29	58,794.75	29,385.92	29,907.47	60,577.21	60,346.37	62,720.55	49,933.83	54,740.25	53,374.01	579,864.47
13,917.74	8,100.88	524.66†	3,433.99	6,935.88	5,026.18	4,485.41	4,683.67	5,112.56	4,192.95	77,256.25
94,174.60	24,019,000.34	12,419,761.79	12,994,013.47	27,313,981.46	29,736,753.09	31,422,603.89	35,819,499.71	36,943,141.40	36,562,267.10	295,727,008.44
25,832.13	3,068,048.54	2,415,950.90	2,509,251.69	6,131,383.71	6,299,588.72	8,062,437.13	8,351,373.09	7,794,572.53	6,697,784.15	57,160,389.06

6 and 8 respectively.

[fol. 12827]

COMPANY WIDE CASE, WOOD EXHIBIT No. 6

The Ohio Bell Telephone Company—Cleveland, Ohio, Formal Case No. 3307

Analysis of Telephone Operating Revenues

	9-21-21 to 12-31-21	Year 1922	Year 1923	Year 1924	1st 6 mos. 1925	2nd 6 mos. 1925	Year 1926	Yea 192
Exchange Service Revenues:								
1. Subscribers Station Revenues	4,816,066.63	18,871,609.88	20,173,440.18	21,690,518.89	11,769,335.19	11,990,117.62	25,781,123.89	27,670,2
2. Public Pay Station Revenues	153,328.73	495,367.76	555,177.03	570,024.35	325,276.64	325,608.15	703,045.01	793,1
3. Service Stations	1,955.82	12,117.09	15,739.06	17,314.19	8,658.48	8,735.69	18,822.83	17,9
4. Private Exchange Lines	4,365.43	23,559.72	21,023.64	22,421.31	15,799.39	15,221.73	32,396.84	41,5
5. Minor Rents of Exchange Plant	18,931.14	71,462.03	90,534.23	120,490.95	48,619.39	47,027.25	93,018.22	94,9
6. Total Exchange Service Revenues	4,994,647.75	19,474,116.48	20,855,914.14	22,420,679.69	12,167,689.09	12,386,710.44	26,628,406.79	28,617,7
Toll Service Revenues:								
7. Message Tolls	864,221.34	3,662,856.18	4,021,659.55	4,560,808.05	2,657,251.99	3,079,625.46	6,567,922.04	7,007,5
8. Leased Toll Lines	23,839.39	114,247.86	108,932.63	127,535.09	70,280.18	74,779.42	165,206.08	181,6
9. Telegraph Service	13,970.92	45,238.57	44,881.54	40,487.44	19,972.36	26,928.27	42,402.52	63,6
10. Minor Rents of Toll Plant	6,391.72	52,176.82	82,645.33	63,953.71	16,393.40	20,824.48	56,648.19	54,1
11. Total Toll Service Revenues	908,423.37	3,874,519.43	4,258,119.05	4,792,784.29	2,763,897.93	3,202,157.63	6,832,178.83	7,307,4
Miscellaneous Operating Revenues:								
12. Messenger Service	386.87	169.53	622.79	578.17	.....	.....	.....	.....
13. Telegraph Commissions	5,875.58	27,242.34	37,344.31	41,083.49	23,556.83	25,860.35	50,469.01	47,9
14. Advertising and Directory	100,206.09	392,514.10	493,227.93	569,804.49	309,452.95	323,560.17	648,450.18	767,4
15. Rents from Other Operating Property	935.07	38,046.06	40.00†	.....	.....	.....	.....	.....
16. Other Miscellaneous Revenue	7,910.24	30,796.31	24,590.91	40,487.03	18,923.68	19,244.41	45,736.34	56,1
17. Total Miscellaneous Operating Revenues	115,313.85	488,768.34	555,745.94	651,953.18	351,933.46	368,664.93	744,655.53	871,4
18. Licensee Revenue—Cr	.....	.....	.....	.....	.....	.....	227.79	8
19. Total	6,018,384.97	23,837,404.25	25,669,779.13	27,865,417.16	15,283,520.48	15,957,533.00	34,205,468.94	36,797,5
*20. Less, Licensee Revenue—Dr	200,433.54	881,029.00	984,645.39	1,091,629.29	612,372.02	661,680.27	1,277,943.99	1,402,1
21. Total Telephone Operating Revenues (Exhibit 5)	5,817,951.43	22,956,375.25	24,685,133.74	26,773,787.87	14,671,148.46	15,295,852.73	32,927,524.95	35,395,3

[† Red in copy.]

* NOTE—Analysis of Licensee Revenue—Dr. is shown under Exhibit 7.

COMPANY WIDE CASE, WOOD EXHIBIT No. 6

The Ohio Bell Telephone Company—Cleveland, Ohio, Formal Case No. 3307

Analysis of Telephone Operating Revenues

Year 1923	Year 1924	1st 6 mos. 1925	2nd 6 mos. 1925	Year 1926	Year 1927	Year 1928	Year 1929	Year 1930	Year 1931	Total
3,440.18	21,690,518.89	11,769,335.19	11,990,117.62	25,781,123.89	27,670,295.37	29,415,838.40	32,255,621.66	33,216,248.68	32,498,371.80	270,148,588.19
5,177.03	570,024.35	325,276.64	325,608.15	703,045.01	793,119.36	855,241.67	982,882.68	971,791.58	938,577.84	7,669,440.80
5,739.06	17,314.19	8,658.48	8,735.69	18,822.83	17,905.03	15,856.21	15,875.20	15,389.68	15,074.34	163,443.62
1,023.64	22,421.31	15,799.39	15,221.73	32,396.84	41,501.42	63,658.97	133,577.79	176,630.36	226,842.46	776,999.06
0,534.23	120,400.95	48,619.39	47,027.25	93,018.22	94,935.97	97,311.23	43,724.37	42,831.55	43,671.00	812,467.33
5,914.14	22,420,679.69	12,167,689.09	12,386,710.44	26,628,406.79	28,617,757.15	30,447,906.48	33,431,681.70	34,422,891.85	33,722,537.44	279,570,939.00
1,659.55	4,560,808.05	2,657,251.99	3,079,625.46	6,567,922.04	7,007,538.87	7,972,193.46	9,072,897.39	8,484,529.00	7,702,478.62	65,653,981.95
3,932.63	127,535.09	70,280.18	74,779.42	165,206.08	181,691.71	198,249.59	221,420.37	290,658.62	319,084.78	1,895,925.72
4,881.54	40,487.44	19,972.36	26,923.27	42,402.52	63,658.18	78,958.73	91,302.60	104,677.26	123,165.81	695,644.20
2,645.33	63,953.71	16,393.40	20,824.48	56,648.19	54,553.25	67,244.21	60,481.30	69,200.73	49,153.98	599,667.12
8,119.05	4,792,784.29	2,763,897.93	3,202,157.63	6,832,178.83	7,307,442.01	8,316,645.99	9,446,101.66	8,949,065.61	8,193,883.19	68,845,218.99
622.79	578.17	.....	.....	.....	.....	.....	.....	.....	.....	1,757.36
7,344.31	41,083.49	23,556.83	25,860.35	50,469.01	47,950.88	48,544.02	47,939.04	45,322.96	40,955.16	442,143.97
3,227.93	569,804.49	309,452.95	323,560.17	648,450.18	767,411.35	811,002.78	833,958.24	862,355.27	883,898.33	6,995,841.88
40.00†	.....	.....	.....	.....	.....	1,233.90	514,136.41	551,935.63	582,904.03	1,689,151.10
4,590.91	40,487.03	18,923.68	19,244.41	45,736.34	56,132.23	63,721.96	106,276.27	70,982.48	13,701.47	498,503.33
5,745.94	651,953.18	351,933.46	368,664.93	744,655.53	871,494.46	924,502.66	1,502,309.96	1,530,596.34	1,521,458.99	9,627,397.64
.....	.....	.....	.....	227.79	824.42	2,318.64	3,091.59	441.07	.....	6,903.51
9,779.13	27,865,417.16	15,283,520.48	15,957,533.00	34,205,468.94	36,797,518.04	39,691,373.77	44,383,184.91	44,902,994.87	43,437,879.62	358,050,459.14
4,645.39	1,091,629.29	612,372.02	661,680.27	1,277,943.99	1,402,144.09	752,524.33	626,184.48	638,042.57	619,171.32	9,747,800.29
5,133.74	26,773,787.87	14,671,148.46	15,295,852.73	32,927,524.95	35,395,373.95	38,938,849.44	43,757,000.43	44,264,952.30	42,818,708.30	348,302,658.85

[fol. 12828]

COMPANY WIDE CASE, WOOD EXHIBIT No. 7

The Ohio Bell Telephone Company—Cleveland, Ohio, Formal Case No. 3307

Analysis of Licensee Revenue—Dr.

	Year 1922 (11-1-21 to 10-31-22)	Year 1923 (11-1-22 to 10-31-23)	Year 1924 (11-1-23 to 10-31-24)	1st 6 mos. 1925 (11-1-24 to 4-30-25)	2nd 6 mos. 1925 (5-1-25 to 10-31-25)	Year 1926 (11-1-25 to 10-31-26)	Year 19 (11-1- 10-31-
1. Subscribers' Station Revenues	18,515,554.61	19,983,071.57	21,326,607.74	11,602,072.08	11,897,084.79	25,388,039.56	27,383,2
2. Public Pay Station Revenues	506,372.61	547,818.42	557,053.18	314,947.67	318,135.64	698,019.82	768,8
3. Private Exchange Lines Revenues	22,281.13	20,573.60	23,306.82	14,799.63	14,504.97	31,228.00	39,8
4. Message Toll Revenues	3,516,379.47	4,009,066.20	4,403,171.89	2,494,515.19	3,020,876.19	6,463,761.49	6,947,3
5. Gross Revenues	22,560,587.82	24,560,529.79	26,310,139.63	14,426,334.57	15,250,601.59	32,581,048.87	35,139,3
Deduct:							
6. Uncollectible Operating Revenues	163,749.02	244,617.13	251,478.00	89,503.00	38,529.00	147,102.00	151,0
7. Net Revenues	22,396,838.80	24,315,912.66	26,058,661.63	14,336,831.57	15,212,072.59	32,433,946.87	34,988,2
Add:							
The Sum of 75¢ per instrument per month for all instruments not in use in excess of 3% of the total number standing charged to us on the last day of the month	9,797.25	655.50	13,269.75	.....	67,590.75	70,992.75	86,7
8. Gross Revenues, Less uncollectible operating revenues, of the following sub-licensed or controlled companies, subject to license payments:							
9. The Carroll Telephone Co	.....	.....	.....	.....	.....	.....	.....
10. The Home Telephone Co. (Ironton)	.....	.....	.....	.....	.....	.....	.....
11. The Rushville Telephone Company	.....	.....	.....	.....	.....	.....	.....
12. The Tiffin Consolidated Tel. Co	.....	.....	.....	.....	.....	.....	.....
Gross Revenues, subject to license payments, for two months next preceding the date of purchase of the following properties:							
13. The Chesapeake & Potomac Tel. Co	185,674.43*	.....	.....	.....	.....	.....	.....
14. The Home Telephone Co. (Ironton)	.....	.....	.....	.....	.....	.....	.....
15. The Tiffin Consolidated Tel. Co	.....	.....	.....	.....	.....	.....	.....
Total Gross Earnings subject to							
16. License contract payments	22,592,310.48	24,316,568.16	26,071,931.38	14,336,831.57	15,279,663.34	32,504,939.62	35,074,
17. Percentage Applicable to above earnings	4½%	4½%	4½%	4½%	4½%	4%	4%
18. License Payments at above percentage	1,016,653.99	1,094,245.56	1,173,236.93	645,157.42	687,584.85	1,300,197.58	1,402,
Deduct:							
19. $1.00 per station per annum on a monthly basis on account of use of non-bell instruments	135,624.99	109,600.17	81,607.64	32,785.40	25,904.58	22,253.59	
20. Balance	881,029.00	984,645.39	1,091,629.29	612,372.02	661,680.27	1,277,943.99	1,402,
Add:							
75% of Service contract payments to the Ohio Bell Tel. Co. by the following Co's.							
21. The Home Telephone Co. (Ironton)	.....	.....	.....	.....	.....	.....	.....
22. The Tiffin Consolidated Tel. Co	.....	.....	.....	.....	.....	.....	.....
23. Total License Payments (Exhibits 5 & 6)	881,029.00	984,645.39	1,091,629.29	612,372.02	661,680.27	1,277,943.99	1,402,

* License payments on this sum were made to The Chesapeake & Potomac Tel. Co. to reimburse it for similar payments made by it to the A. T. & T. Co.

COMPANY W[illegible] CASE, WOOD EXHIBIT No. 7

The Ohio Bell Telephone Company—Cleveland, Ohio, Formal Case No. 3307

Analysis of Licensee Revenue—Dr.

1923 -22 to 1-23)	Year 1924 (11-1-23 to 10-31-24)	1st 6 mos. 1925 (11-1-24- to 4-30-25)	2nd 6 mos. 1925 (5-1-25 to 10-31-25)	Year 1926 (11-1-25 to 10-31-26)	Year 1927 (11-1-26 to 10-31-27)	Year 1928 (11-1-27 to 10-31-28)	Year 1929 (11-1-28 to 10-31-29)	Year 1930 (11-1-29 to 10-31-30)	Year 1931 (11-1-30 to 10-31-31)	Total
071.57	21,326,607.74	11,602,072.08	11,897,084.79	25,388,039.56	27,383,289.16	29,080,741.02	31,793,342.47	33,236,599.53	32,669,816.96	262,876,219.49
818.42	557,053.18	314,947.67	318,135.64	698,019.82	768,857.90	848,463.09	954,439.14	992,331.90	953,839.06	7,460,278.43
573.60	23,306.82	14,799.63	14,504.97	31,228.00	39,817.50	59,132.50	117,009.89	174,224.17	220,577.71	737,455.92
066.20	4,403,171.89	2,494,515.19	3,020,876.19	6,463,761.49	6,947,341.83	7,766,744.19	8,981,812.37	8,630,850.51	7,902,662.25	64,137,181.58
529.79	26,310,139.63	14,426,334.57	15,250,601.59	32,581,048.87	35,139,306.39	37,755,080.80	41,846,603.87	43,034,006.11	41,746,895.98	335,211,135.42
617.13	251,478.00	89,503.00	38,529.00	147,102.00	151,025.00	201,624.00	278,752.00	540,057.00	473,457.00	2,579,893.15
912.66	26,058,661.63	14,336,831.57	15,212,072.59	32,433,946.87	34,988,281.39	37,553,456.80	41,567,851.87	42,493,949.11	41,273,438.98	332,631,242.27
655.50	13,269.75	.....	67,590.75	70,992.75	86,716.50	.....	.....	.....	.....	249,022.50
.....	.....	.....	.....	.....	.....	.....	2,328.50	3,201.56	4,648.02	10,178.08
.....	.....	.....	.....	.....	.....	.....	105,010.81	22,037.48	.....	127,048.29
.....	.....	.....	.....	.....	.....	.....	3,215.97	.....	.....	3,215.97
.....	.....	.....	.....	.....	.....	.....	8,116.06	.....	.....	8,116.06
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	185,674.43
.....	.....	.....	.....	.....	.....	.....	.....	16,983.40	.....	16,983.40
.....	.....	.....	.....	.....	.....	.....	19,795.53	.....	.....	19,795.53
568.16	26,071,931.38	14,336,831.57	15,279,663.34	32,504,939.62	35,074,997.89	37,553,456.80	41,706,318.74	42,536,171.55	41,278,087.00	333,251,276.53
2%	4½%	4½%	4½%	4%	4%	2%	1½%	1½%	1½%	
245.56	1,173,236.93	645,157.42	687,584.85	1,300,197.58	1,402,999.92	751,069.14	625,594.79	638,042.57	619,171.32	9,953,954.07
300.17	81,607.64	32,785.40	25,904.58	22,253.59	855.83	.....	.....	.....	.....	408,632.20
545.39	1,091,629.29	612,372.02	661,680.27	1,277,943.99	1,402,144.09	751,069.14	625,594.79	638,042.57	619,171.32	9,545,321.87
.....	.....	.....	.....	.....	.....	.....	301.65	.....	.....	301.65
.....	.....	.....	.....	.....	.....	1,455.19	288.04	.....	.....	1,743.23
545.39	1,091,629.29	612,372.02	661,680.27	1,277,943.99	1,402,144.09	752,524.33	626,184.48	638,042.57	619,171.32	9,547,366.75

e it for similar payments made by it to the A. T. & T. Co.

[No. 13939]

COMPANY WIDE CASE, WOOD EXHIBIT No. 8

The Ohio Bell Telephone Company—Cleveland, Ohio, Formal Case No. 3307

Analysis of Telephone Operating Expenses

	9-21-21 to 12-31-21	Year 1922	Year 1923	Year 1924	1st 6 mos. 1925	2nd 6 mos. 1925	Year 1926	
Maintenance Expenses:								
1. Supervision of Maintenance	105,624.20	434,155.19	470,576.71	538,700.45	317,987.43	291,090.97	643,551.01	719
2. Repairs of Aerial Plant	398,182.18	1,311,386.85	1,298,159.30	1,508,723.92	811,262.75	701,516.02	1,697,689.57	1,607
3. Repairs of U. G. Plant	39,879.91	114,637.45	154,979.52	202,965.44	105,863.53	131,394.06	268,124.50	374
4. Repairs of C. O. Equipment	144,778.50	711,186.92	1,050,312.53	981,978.79	361,823.27	497,630.84	1,086,520.52	1,084
5. Repairs of Station Equipment	165,540.76	590,335.17	604,529.90	684,501.49	311,904.29	361,915.10	742,966.47	760
6. Repairs of Buildings and Grounds	11,299.58	95,459.28	79,282.80	102,141.28	53,726.66	47,823.68	94,072.14	121
7. Station Removals and Changes	197,095.90	766,892.06	852,625.76	829,551.74	369,542.50	439,511.41	841,102.09	889
8. Other Maintenance Expenses	4,314.76	15,706.33	18,013.37	18,604.56	12,144.32	6,761.71	20,585.12	15
9. Repairs Charged to Reserves Cr	90,453.14†	68,527.58†	30,768.51†	113,075.28†	158,414.17†	80,872.92	144,923.79†	1
10. Total Current Maintenance Expenses	976,262.65	3,971,231.67	4,497,711.38	4,754,092.39	2,185,840.58	2,558,516.71	5,249,687.63	5,573
11. Depreciation of Plant & Equipment	818,586.37	4,231,844.95	4,461,908.97	4,702,607.81	2,474,753.24	2,580,835.85	5,536,486.41	6,024
Traffic Expenses:								
12. Traffic Superintendence	91,341.99	394,746.22	432,489.77	567,912.05	280,672.09	282,632.01	570,059.83	608
13. Service Inspection	16,147.09	55,140.65	67,739.89	82,895.45	46,815.70	50,226.38	118,892.26	126
14. Clerical Operating Wages	28,389.84	114,082.52	149,608.17	156,342.65	81,174.58	81,017.38	171,247.00	188
15. Operators Wages	1,167,454.32	4,368,956.97	4,821,705.81	5,099,227.50	2,701,726.72	2,916,674.95	6,049,127.86	6,265
16. Rest and Lunch Rooms	6,125.23	27,322.18	26,872.64	17,737.28	15,069.89	13,757.12	21,659.56	22
17. Operators Schooling	32,966.54	168,247.38	248,848.81	263,583.84	152,776.25	184,402.88	321,550.10	298
18. Transmission Power	45,565.54	169,051.73	160,462.93	154,925.29	80,408.94	77,671.41	183,824.48	193
19. C. O. Stationery and Printing	9,762.69	37,586.86	45,729.99	47,922.95	21,479.24	20,994.61	57,507.59	76
20. Messenger Service	189.22	2,105.35	622.79	578.17	104.36	434.48	547.63	
21. Miscellaneous C. O. Expenses	64,306.81	268,945.99	345,048.96	341,791.90	179,011.82	157,878.74	361,510.25	438
22. Pay Station Expenses	20,468.58	61,115.04	55,983.97	54,518.79	24,842.89	25,144.75	44,831.92	45
23. Other Traffic Expenses	37,803.03	152,246.11	195,824.29	206,721.24	54,047.06	67,678.21	173,856.49	244
24. Total Traffic Expenses	1,520,520.88	5,819,547.00	6,550,938.02	6,994,157.11	3,638,129.54	3,878,512.92	8,074,615.87	8,509
Commercial Expenses:								
25. Commercial Administration	130,520.74	560,340.08	614,497.96	650,725.70	323,067.26	338,957.86	718,996.79	777
26. Advertising	9,715.01	56,625.67	58,871.40	98,880.94	53,572.62	59,411.02	112,412.43	165
27. Canvassing	7,462.54	29,614.07	28,565.86	43,302.15	33,009.75	30,092.94	91,915.10	143
28. Sublicensee Relations	1,628.74	13,181.00	16,310.54	18,458.69	9,473.92	10,561.31	24,733.43	25
29. Revenue Accounting	123,657.38	492,324.96	501,038.71	466,518.22	220,880.03	230,627.09	445,952.31	433
30. Revenue Collecting	103,529.09	418,442.59	413,924.76	435,772.41	219,976.51	228,490.04	475,521.87	483
31. Pay Station Commissions	49,557.03	144,455.32	132,466.39	142,012.10	82,506.85	91,661.66	196,806.63	233
32. Directory Expenses	97,389.18	259,055.34	339,815.55	382,798.92	182,939.59	183,609.70	428,244.59	488
33. Other Commercial Expenses	355.00	534.22	533.18	751.73	283.33	209.65	669.14	
34. Total Commercial Expenses	523,814.71	1,974,573.25	2,106,024.35	2,239,220.86	1,125,709.86	1,173,621.27	2,495,252.29	2,755
General & Miscellaneous Expenses:								
35. Salaries of General Officers	27,769.71	98,591.67	100,067.94	104,705.64	56,450.00	60,575.00	115,855.65	129
36. Salaries of General Office Clerks	46,031.24	158,986.39	161,072.11	179,155.11	98,554.77	99,791.48	206,810.98	234
37. Expenses of General Officers and Clerks	8,779.27	17,349.72	16,391.60	16,531.06	11,950.04	11,130.83	34,427.10	42
38. General Office Stationery and Printing	6,977.99	22,414.68	22,422.65	24,949.74	12,463.48	13,156.53	24,233.45	31
39. Other General Office Supplies and Expenses	7,908.00	41,016.76	18,390.88	12,370.30	5,292.97	5,743.65	10,420.28	23
40. General Law Expenses	9,769.18	59,748.46	78,059.74	95,610.76	43,203.63	66,302.41	101,869.93	84
41. Insurance	11,119.96	39,861.27	35,682.26	23,173.17	12,758.20	11,975.24	24,283.86	29
42. Accidents and Damages	8,848.32	16,896.29	48,500.94	72,744.47	32,586.54	2,961.16†	35,140.11	29
43. Law Expenses connected with Damages	7.10	785.08	2,707.60	3,490.73	952.18	983.31	2,277.92	3
44. Relief Department and Pensions	33,408.36	176,216.50	235,562.64	250,231.76	134,038.47	143,191.82	348,230.94	471
45. Telephone Franchise Requirements	5,861.29	27,982.17	37,128.28	49,112.37	25,500.61	26,210.60	58,419.34	59
46. Other General Expenses	23,925.30	150,445.50	161,276.23	190,622.47	134,004.39	109,796.83	161,885.48	201
47. Telephone Franchise Requirements—Cr	5,861.29†	27,972.17†	37,098.28†	49,097.37†	25,490.61†	26,210.60†	58,404.34†	59
48. General Expenses Charged Construction—Cr	11,282.66†	58,035.01†	70,833.79†	70,943.58†	41,327.91†	44,488.92†	89,778.95†	89
49. Total General and Miscellaneous Expenses	173,261.77	724,288.31	809,330.80	902,656.63	500,936.76	475,197.02	975,671.75	1,179
50. Total Telephone Operating Expenses (Exhibit 5)	4,012,446.38	16,721,485.18	18,425,913.52	19,592,734.80	9,925,369.98	10,666,683.77	22,331,713.95	24,033

[† Red in copy.]

COMPANY WIDE CASE, WOOD EXHIBIT No. 8

The Ohio Bell Telephone Company—Cleveland, Ohio, Formal Case No. 3307

Analysis of Telephone Operating Expenses

Year 1923	Year 1924	1st 6 mos. 1925	2nd 6 mos. 1925	Year 1926	Year 1927	Year 1928	Year 1929	Year 1930	Year 1931	Total
0,576.71	538,700.45	317,987.43	291,090.97	643,551.01	719,097.73	799,549.69	1,011,815.56	839,042.85	787,695.56	6,958,887.35
8,159.30	1,508,723.92	811,262.75	701,516.02	1,697,689.57	1,607,628.57	1,847,918.41	1,972,534.40	1,645,272.70	1,325,789.58	16,126,064.25
4,979.52	202,965.44	105,863.53	131,394.06	268,124.50	374,227.86	331,618.98	457,720.04	507,384.03	430,328.48	3,119,123.80
0,312.53	981,978.79	361,823.27	497,630.84	1,086,520.52	1,064,421.33	1,215,477.83	1,357,674.59	1,421,408.17	1,336,520.75	11,249,729.04
4,529.90	684,501.49	311,904.29	361,915.10	742,966.47	760,277.33	920,389.64	1,246,126.34	1,249,748.01	1,396,317.82	9,024,552.32
9,282.80	102,141.28	53,726.66	47,823.68	94,072.14	121,815.85	238,013.11	206,536.00	106,707.53	102,820.65	1,261,608.56
2,625.76	829,551.74	369,542.50	439,511.41	841,102.09	889,234.48	938,603.59	1,382,756.18	1,976,545.16	1,993,771.75	11,477,232.62
8,013.37	18,604.56	12,144.32	6,761.71	20,585.12	15,108.40	11,152.35	8,374.10	12,328.81	7,629.78	150,723.61
0,768.51†	113,075.28†	158,414.17†	80,872.92	144,923.79†	1,404.51	183,580.94†	28,787.77†	119,247.76†	62,732.47†	918,233.98†
7,711.38	4,754,092.39	2,185,840.58	2,558,516.71	5,249,687.63	5,573,216.06	6,119,142.66	7,616,749.44	7,639,184.50	7,308,141.90	58,449,777.57
1,908.97	4,702,607.81	2,474,753.24	2,580,835.85	5,536,486.41	6,024,207.55	6,711,686.28	7,819,675.59	8,618,544.01	8,982,880.29	62,964,017.32
2,489.77	567,912.05	280,672.09	282,632.01	570,059.83	608,803.55	641,447.77	709,538.05	716,168.59	698,771.27	5,994,583.19
7,739.89	82,895.45	46,815.70	50,226.38	118,892.26	126,789.98	152,029.08	208,297.37	189,893.19	161,150.67	1,276,017.71
9,608.17	156,342.65	81,174.58	81,017.38	171,247.00	188,275.91	198,673.42	225,270.34	226,977.12	195,032.55	1,816,092.38
1,705.81	5,099,227.50	2,701,726.72	2,916,674.95	6,049,127.86	6,265,960.77	6,272,480.83	6,728,378.90	6,197,238.99	5,167,566.00	57,756,499.62
6,872.64	17,737.28	15,069.89	13,757.12	21,659.56	22,775.24	25,668.19	15,724.85	24,521.61	19,560.75	236,794.54
8,848.81	263,583.84	152,776.25	184,402.88	321,550.10	298,320.14	274,878.53	390,374.29	147,590.79	32,922.45	2,516,462.00
0,462.93	154,925.29	80,408.94	77,671.41	183,824.48	193,549.15	216,322.39	276,526.79	281,329.10	284,878.77	2,124,516.52
5,729.99	47,922.95	21,479.24	20,994.61	57,507.59	76,440.04	77,059.68	100,867.78	80,464.89	63,289.45	639,105.77
622.79	578.17	104.36	434.48	547.63	501.24	571.03	608.93	706.81	453.27	7,423.28
5,048.96	341,791.90	179,011.82	157,878.74	361,510.25	438,291.36	487,883.85	510,875.38	505,944.08	457,399.27	4,118,888.41
5,983.97	54,518.79	24,842.89	25,144.75	44,831.92	45,630.80	41,073.53	39,047.36	36,781.22	34,721.61	484,160.46
5,824.29	206,721.24	54,047.06	67,678.21	173,856.49	244,254.36	107,752.64	103,108.31	105,337.50	39,714.64	1,488,343.88
0,938.02	6,994,157.11	3,638,129.54	3,878,512.92	8,074,615.87	8,509,592.54	8,495,840.94	9,308,618.35	8,512,953.89	7,155,460.70	78,458,887.76
4,497.96	650,725.70	323,067.26	338,957.86	718,996.79	777,214.78	866,138.27	1,022,640.11	1,058,739.92	1,063,308.94	8,125,148.41
8,871.40	98,880.94	53,572.62	59,411.02	112,412.43	165,503.99	181,564.23	247,093.71	230,043.08	242,712.24	1,516,406.34
8,565.86	43,302.15	33,009.75	30,092.94	91,915.10	143,763.39	172,267.73	147,110.82	149,195.62	397,461.15	1,273,761.12
6,310.54	18,458.69	9,473.92	10,561.31	24,733.43	29,960.32	46,558.69	53,057.30	51,205.09	46,168.72	321,297.15
1,038.71	466,518.22	220,880.03	230,627.09	445,952.31	432,357.36	437,364.61	458,745.26	454,706.78	432,782.65	4,696,955.36
3,924.76	435,772.41	219,976.51	228,490.04	475,521.87	481,873.49	526,253.17	579,260.98	640,477.74	650,073.00	5,173,595.65
2,466.39	142,012.10	82,506.85	91,661.66	196,806.63	232,918.74	297,887.97	343,346.86	340,219.31	319,880.12	2,373,718.98
9,815.55	382,798.92	182,939.59	183,609.70	428,244.59	488,866.75	494,420.57	579,884.87	591,730.78	483,228.11	4,511,983.95
533.18	751.73	283.33	209.65	669.14	301.14	219.34	5,934.35	219.47†	240.35	9,811.96
6,024.35	2,239,220.86	1,125,709.86	1,173,621.27	2,495,252.29	2,752,759.96	3,022,673.98	3,437,074.26	3,516,098.85	3,635,855.28	28,002,678.92
0,067.94	104,705.64	56,450.00	60,575.00	115,855.65	120,290.00	177,315.00	213,578.14	200,203.56	222,480.32	1,497,882.63
1,072.11	179,155.11	98,554.77	99,791.48	206,810.98	234,412.97	470,163.46	587,269.75	628,294.55	593,593.23	3,464,136.04
3,391.60	16,531.06	11,950.04	11,130.83	34,427.10	42,036.16	57,199.75	75,896.06	59,258.30	59,098.46	410,048.35
2,422.65	24,949.74	12,463.48	13,156.53	24,233.45	31,008.10	56,758.08	65,191.19	64,614.81	53,496.58	397,687.28
8,390.88	12,370.30	5,292.97	5,743.65	10,420.28	23,237.43	48,118.46	58,492.18	50,086.26	53,894.92	334,972.09
8,059.74	95,610.76	43,203.63	66,302.41	101,869.93	86,655.97	91,431.28	78,925.45	92,880.64	86,005.75	890,463.20
5,682.26	23,173.17	12,758.20	11,975.24	24,283.86	29,459.63	32,648.48	34,646.41	31,449.23	26,606.12	313,663.83
8,500.94	73,744.47	32,586.54	2,961.16†	35,140.11	26,100.66	54,767.12	35,146.25	35,925.43	12,596.15	376,291.12
2,707.60	3,490.73	952.18	983.31	2,277.92	2,104.42	2,137.41	1,648.72	2,322.29	1,717.35	21,135.11
5,562.64	250,231.76	134,038.47	143,191.82	348,230.94	471,904.93	777,550.75	895,442.73	889,919.44	864,512.68	5,220,211.02
7,128.28	49,112.37	25,500.61	26,210.60	58,419.34	50,202.61	44,682.06	44,867.43	57,218.88	62,982.64	490,168.28
1,276.23	190,622.47	134,004.39	109,796.83	161,885.48	201,315.67	248,173.62	266,191.74	115,124.81	114,505.39	1,877,267.43
7,098.28†	49,097.87†	25,490.61†	26,210.60†	58,404.34†	50,192.61†	44,654.56†	44,792.43†	57,051.57†	62,893.31†	489,719.14†
0,883.79†	70,943.58†	41,327.91†	44,488.92†	89,778.95†	89,649.83†	181,200.60†	215,403.00†	220,270.43†	161,586.46†	1,254,807.14†
9,330.80	902,656.63	500,936.76	475,197.02	975,671.75	1,178,886.11	1,835,084.31	2,097,100.62	1,949,976.20	1,927,009.82	13,549,400.10
3,913.52	19,592,734.80	9,925,369.98	10,666,683.77	22,331,713.95	24,038,662.22	26,184,428.17	30,279,218.26	30,236,757.45	29,009,347.99	241,424,761.67

[Tel. 12830]

COMPANY WIDE CASE, WOOD EXHIBIT No. 9

The Ohio Bell Telephone Company—Cleveland, Ohio, Formal Case No. 3907

Distribution of Western Electric Bills & Credits

	Year 1922	Year 1923	Year 1924	1st 6 mos. 1925	2nd 6 mos. 1925	Year 1926	Yea 192
Net Purchases:							
1. Material & Supplies	$2,203,095.67	3,426,980.23	3,552,999.01	2,315,066.51	2,910,710.02	4,572,911.98	4,510,
2. Engineering Charges							698,
3. Special Services							116,
4. Other Services	1,570,678.58	2,761,665.66	3,096,308.71	1,639,079.74	2,340,822.10	7,421,786.75	3,176,
5. Total W. E. Bills & Credits	$3,773,774.25	6,188,645.89	6,649,307.72	3,954,146.25	5,251,532.12	11,994,698.73	8,502,
Distribution of Purchases—Est.:							
Balance Sheet Items:							
6. Fixed Capital	$2,818,458.84	4,384,024.80	5,727,380.32	2,794,247.56	3,836,000.30	7,892,451.79	10,014,
Reserve for Depreciation:							
7. Extraordinary Repairs	4,270.25	93,173.03	69,255.28	19,914.66	8,399.21	56,887.99	58,
8. Other Net Charges	5,933.16	14,513.86	33,625.95	5,048.07	7,197.00	32,346.50	15,
9. Construction Work in Progress	334,271.81	242,172.73	262,541.54†	271,814.53	644,894.21	2,974,536.41	3,081,
10. Miscellaneous Investments				12.85	49.48		
11. Accounts Receivable	1,647.12	5,618.05	11,187.81	6,690.21	3,994.39	12,602.50	3,
12. Inventory—Materials & Supplies	166,039.75†	311,827.52	110,789.77†	361,998.57	84,943.33	271,404.44†	243,
13. Other Prepayments							
14. Other Suspense	14,640.67						
15. Insurance & Casualty Reserves	344.60	177.25					
16. Total Balance Sheet Items	$3,013,526.70	5,051,507.24	5,468,118.05	3,459,726.45	4,585,477.92	10,697,420.75	7,252,
Expense & Deduction Items:							
17. Current Maintenance Expenses	489,476.14	764,903.40	768,244.65	295,340.86	435,237.86	782,572.46	791,
18. Traffic Expenses	91,967.21	93,740.97	108,741.89	50,330.13	61,203.33	134,524.39	120,
19. Commercial Expenses	121,447.13	248,695.47	285,790.82	138,988.94	150,843.04	345,082.66	280,
20. General & Miscel. Expenses	49,240.19	29,652.53	18,412.31	9,759.73	17,088.72	34,504.38	57,
21. Total Tel. Oper. Expenses	$752,130.67	1,136,992.37	1,181,189.67	494,419.66	664,372.95	1,296,683.89	1,250,
22. Rent Expense	7,959.11						
23. Rent Ded'ns. for Cond. Poles & Other Sup	157.53	1.51		.14	1,681.25	594.09	
24. Rent Ded'ns. for Instr. & Equip	.24	144.77					
25. Other Interest Deductions							
26. Total Exp. & Ded'n. Items	$760,247.55	1,137,138.65	1,181,189.67	494,419.80	666,054.20	1,297,277.98	1,250,
27. Total Distribution	$3,773,774.25	6,188,645.89	6,649,307.72	3,954,146.25	5,251,532.12	11,994,698.73	8,502,

[† Red in copy.]

COMPANY WIDE CASE, WOOD EXHIBIT No. 9

The Ohio Bell Telephone Company—Cleveland, Ohio, Formal Case No. 3307

Distribution of Western Electric Bills & Credits

ear 923	Year 1924	1st 6 mos. 1925	2nd 6 mos. 1925	Year 1926	Year 1927	Year 1928	Year 1929	Year 1930	Year 1931	Total
,980.23	3,552,999.01	2,315,066.51	2,910,710.02	4,572,911.98	4,510,769.14	5,935,878.19	6,966,614.77	4,773,849.10	2,655,564.38	43,824,439.00
.....	.....	.....	.....	.....	698,544.74	1,833,340.80	.....	.....	.....	2,531,885.54
.....	.....	.....	.....	.....	116,780.82	475,762.24	559,797.79	554,978.24	538,326.85	2,245,645.94
,665.66	3,096,308.71	1,639,079.74	2,340,822.10	7,421,786.75	3,176,636.87	1,657,685.34	7,199,118.75	6,042,524.24	4,122,311.63	41,028,618.37
,645.89	6,649,307.72	3,954,146.25	5,251,532.12	11,994,698.73	8,502,731.57	9,902,666.57	14,725,531.31	11,371,351.58	7,316,202.86	89,630,588.85
,024.80	5,727,380.32	2,794,247.56	3,836,000.30	7,892,451.79	10,014,104.12	8,698,293.00	11,107,654.11	11,884,476.28	7,574,384.22	76,731,475.34
,173.03	69,255.28	19,914.66	8,399.21	56,887.99	58,549.41	415,204.71	26,402.52	54,668.73	3,000.24	809,726.03
,513.86	33,625.95	5,048.07	7,197.00	32,346.50	15,265.15	59,361.80†	22,059.23†	302,030.67†	230,882.35†	500,404.36†
,172.73	262,541.54†	271,814.53	644,894.21	2,974,536.41	3,081,813.71†	131,461.89†	1,921,413.87	942,375.35†	1,023,611.42†	947,299.65
.....	.....	12.85	49.48	.....	.....	.....	.....	.....	.....	62.33
,618.05	11,187.81	6,690.21	3,994.39	12,602.50	3,490.85	3,590.85	5,666.75	4,311.56	1,785.67	60,585.49
,827.52	110,789.77†	361,998.57	84,943.33	271,404.44†	243,123.77	213,918.15†	194,383.59	495,451.07†	9,707.60	51,618.80†
.....	.....	.....	.....	.....	.....	123.62	.....	.60†	90.40	213.42
.....	.....	.....	.....	.....	.....	.....	.....	.....	1,972.87	16,613.54
177.25	.....	.....	.....	.....	.....	.....	.....	.....	.....	521.85
,507.24	5,468,118.05	3,459,726.45	4,585,477.92	10,697,420.75	7,252,719.59	8,712,470.07	13,233,461.61	10,203,598.88	6,336,447.23	78,014,474.49
,903.40	768,244.65	295,340.86	435,237.86	782,572.46	791,437.14	956,098.84	1,207,694.04	986,172.24	800,358.21	8,277,535.84
,740.97	108,741.89	50,330.13	61,203.33	134,524.39	120,901.04	113,027.67	125,702.66	93,330.65	74,415.95	1,067,885.89
,695.47	285,790.82	138,988.94	150,843.04	345,082.66	280,391.99	37,600.88	49,813.15	24,275.02	25,555.58	1,708,484.68
,652.53	18,412.31	9,759.73	17,088.72	34,504.38	57,305.82	82,778.55	108,787.39	63,974.79	61,390.72	532,895.13
,992.37	1,181,189.67	494,419.66	664,372.95	1,296,683.89	1,250,035.99	1,189,505.94	1,491,997.24	1,167,752.70	961,720.46	11,586,801.54
.....	.....	.....	.....	.....	.....	.....	.....	.....	142.58	8,101.69
1.51	.....	.14	1,681.25	594.09	35.04†	690.56	72.46	.....	139.66	3,302.16
144.77	.....	.....	.....	.....	11.03	.....	.....	.....	.....	156.04
.....	.....	.....	.....	.....	.....	.....	.....	.....	17,752.93	17,752.93
,138.65	1,181,189.67	494,419.80	666,054.20	1,297,277.98	1,250,011.98	1,190,196.50	1,492,069.70	1,167,752.70	979,755.63	11,616,114.36
,645.89	6,649,307.72	3,954,146.25	5,251,532.12	11,994,698.73	8,502,731.57	9,902,666.57	14,725,531.31	11,371,351.58	7,316,202.86	89,630,588.85

The Ohio Bell T

Fo

Working Sheet Pertaining to Figures for

Acct. No.	Description	Acct. No. 714	Acct. No. 718	Acct. No. 719	Acct. No. 122
714	Western Electric Bills & Credits	9,902,666.57			
718	Engr. Dept. Charges—W. E. Bills	2,002,785.31†	2,002,785.31		
719	Chgs. for Spl. Services—W. E. Bills	478,394.79†		478,394.79	
122	Materials & Supplies—From Acct. 714	5,763,801.13†			
	" " " " 718		169,444.51†		5,935,878.19
	" " " " 719			2,632.55†	
	Total Clearing & Sundry Accts.				
	Total Originating & Final Accts.	1,657,685.34	1,833,340.80	475,762.23	5,935,878.19

No.	Description	Acct. No. 714	Acct.
702	Stable & Garage Expense	14,749.31	
703	Tool Expense	123,911.22	
704	Supply Expense	878.35†	
705	Engineering Expense	10,276.97	
706	Plant Supervision Expense	96,832.16	
707	House Service Expense	65,610.52	
708	Custom Work	593.99	
711	Local Plant Administration	800.68	
725	Traffic Inter-Dept. Chgs. & Cr.	37,636.10	
726	Lunch Room—W. E. Dist. Hse.		
735	Comml. Inter-Dept. Chgs. & Cr.	18,765.26	
745	Rev. Acctg. Inter-Dept. Chgs. & Cr.	2,999.10	
765	Disb. Acctg. Inter-Dept. Chgs. & Cr.	49,826.82	
770	Undist. Chgs. Staty. & Supplies	4,992.05†	
772	Gen. Recreation Rooms		
122	Materials & Supplies		
133	Other Prepayments	471.53	
332	Rent Dedns. for C. P. & O. S.		
	Total Const. Wk. in Progress		
	102.57% to Fixed Capital		
		416,603.26	

Analysis of

Transfers to Accts. No.	702	703	704
702			
703	5.27		
704	126.38		
705	.52		
706	1,563.24		
708			3.03
711	1,994.79		
725	258.62	2,110.25	21.45
735	508.13		
745	.04		
765	547.95		
772			
332	3.74		
	5,008.68	2,110.25	24.48

[† Red in copy.]

Wood Exhibit 9-A

Telephone Company—Cleveland, Ohio

ormal Case No. 3307

r 1928 as Shown on Wood Exhibit No. 9 W. E. Bills & Credits

Debits from			Clearing transfers	Credits to Final accts.	Undistributed & sundry items	Constr. work in progress	Fixed capital	Depreciation reserve	Maintenance expenses		Traffic expenses	Commercial expenses	Gen. & Miscel. expenses
t. No. 718	Acct. No. 719	Acct. No. 122							Extraordinary	Ordinary			
.....	.....	.....	.....	.....	.....	861,975.35	498,384.48	207,505.92†	2,019.84	86,206.33	.....	.....	.....
.....	.....	.....	.....	.....	.....	1,741,713.37	19,470.46	11,170.89	.....	59,018.50	.....	.....	.....
.....	.....	.....	.....	.....	.....	1,267.77	20,071.98	122,623.32	.....	287,641.02	.....	.....	.....
.....	.....	.....	.....	.....	.....						.....	.....	.....
.....	.....	.....	.....	.....	.....	2,457,603.55	2,843,225.42	342.05	396,376.36	399,731.50	.....	.....	.....
.....	.....	.....	.....	.....	.....						.....	.....	.....
.....	721.31	14,004.10	2,197.49	31,672.19†	.....	4,539.42	5,300.86	1,699.84	2,024.57	13,098.82	.....	.....	.....
.....	2,797.48	1,333.98	211.84	128,254.52†	.....	18,007.43	24,638.43	6,435.31	7,500.56	69,562.54	.....	.....	.....
.....	5,301.48	13.85	1,933.47	6,370.45†	.....	2,562.19	2,953.44	.36	413.24	416.74	.....	.....	.....
1,823.36	.....	5,052.08	1,387.38	18,539.79†	.....	6,395.52	8,750.59	417.93	487.12	1,780.56	.....	.....	642.15
1.17	795.72	1,058.04	5,403.97	104,091.06†	.....	20,636.39	28,235.47	5,360.50	6,247.83	36,467.46	.....	.....	6,087.13
.....	4,947.78	3,139.76	.....	73,698.06†	.....	149.76	.....	22.07†	.....	153.99	.....	.....	.....
.....	.....	2,911.20	85.39	3,590.58†	3,590.58	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	1,994.79	2,795.47†	.....	400.82	548.41	115.99	135.19	1,547.85	.....	.....	.....
143.05	476.56	20,568.85	54,199.13	113,023.69†	.....	.....	.....	.....	.....	.....	113,023.69	.....	.....
.....	123.62	.....	.....	123.62†	123.62	.....	.....	.....	.....	.....	.....	.....	.....
.....	355.42	3,353.78	5,388.74	27,863.20†	.....	.....	.....	.....	.....	.....	.....	27,863.20	.....
.....	5,444.00	7.68	1,269.99	9,720.77†	.....	.....	.....	.....	.....	.....	.....	9,720.77	.....
.....	23,194.78	387.32	2,659.52	76,068.44†	.....	.....	.....	.....	.....	.....	.....	.....	76,068.44
.....	.....	.....	.....	4,992.05	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	99.45	99.45†	.....	.....	.....	.....	.....	.....	3.98	16.91	30.83
.....	.....	213,918.15†	.....	213,918.15	213,918.15†	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	471.53†	.....	.....	.....	.....	.....	471.53	.....	.....	.....
.....	.....	686.82	3.74	690.56†	690.56	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	5,115,251.57	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	5,246,713.46†	5,246,713.46	.....	.....	.....	.....	.....	.....
1,967.58	44,158.15	161,400.69†	76,834.88	378,163.18†	.....	.....	.....	.....	.....	.....	.....	.....	.....
					209,513.39†	131,461.89†	8,698,293.00	59,361.80†	415,204.71	956,098.84	113,027.67	37,600.88	82,778.55

"Clearing Transfers" Column Above

ransfers from Accts. No.

06	706	707	711	770	772	Total
.....	.....	2,197.47	.....	.....	.....	2,197.47
.....	.....	206.57	.....	.....	.....	211.84
.....	.....	1,807.09	.....	.....	.....	1,933.47
.....	.....	1,375.92	.....	.....	10.94	1,387.38
.....	.....	5,246.64	.....	1,442.70†	86.79	5,403.97
11.90	.....	70.20	.26	.....	.....	85.39
.....	.....	.....	.....	.....	.....	1,994.79
54.02	1,106.28	51,585.07	46.95	933.51†	.....	54,199.13
.....	.....	6,008.82	.....	1,123.21†	.....	5,388.74
.....	.....	1,799.11	.....	529.16†	.....	1,269.99
.....	.....	3,075.04	.....	963.47†	.....	2,659.52
.....	.....	99.45	.....	.....	.....	99.45
.....	.....	.....	.....	.....	.....	3.74
65.92	1,106.28	73,416.38	47.21	4,992.05†	47.73	76,834.88

[Vol. 12[32]]

WOOD EXHIBIT No. 9-B

The Ohio Bell Telephone Company—Cleveland, Ohio

Formal Case No. 3307

Reconciliation of W. E. Sales to Ohio Bell Telephone Company and Purchases from W. E. Co. by Ohio Bell Telephone Company

Year	W. E. sales to Ohio Bell Tel. Co. per Gregory No. 7	Purchases from W. E. Co.		Total purchases from W. E. Co. by Ohio Bell Tel. Co,	Differences	
		Through plant dept. per Wood No. 9	Through other depts. See Note "A"		W. E. sales exceed Ohio Bell purch.	Ohio Bell purch. exceed W. E. sales
1922	3,877,000.00	3,773,774.25	.....	3,773,774.25	103,225.75	.....
1923	6,284,000.00	6,188,645.89	.....	6,188,645.89	95,354.11	.....
1924	6,543,000.00	6,649,307.72	.....	6,649,307.72	.....	106,307.72
1925	9,346,000.00	9,205,678.37	.....	9,205,678.37	140,321.63	.....
1926	12,136,000.00	11,994,698.73	.....	11,994,698.73	141,301.27	.....
1927	9,010,000.00	8,502,731.57	142,849.55	8,645,581.12	364,418.88	.....
1928	10,662,000.00	9,902,666.57	451,162.76	10,353,829.33	308,170.67	.....
1929	15,673,000.00	14,725,531.31	549,720.08	15,275,251.39	397,748.61	.....
1930	12,152,000.00	11,371,351.38	486,272.93	11,857,624.51	294,375.49	.....
1931	Not Shown	7,316,202.86	413,019.27	7,729,222.13	Unknown	Unknown

NOTE "A"—These amounts are recorded on traffic, commercial, revenue and disbursement department journal entries, the distribution of which, to final accounts, was not analyzed as it appears from the nature of these entries that fixed capital accounts would not be involved and that most, if not all, of the items would be charged to departmental operating expense accounts.

8191

[fol. 12833]

Wood Exhibit 10

The Ohio Bell Telephone Company—Cleveland, Ohio

Formal Case No. 3307

Investment in Class "C" Stock

(Taken from The Stock Record of The Western Electric Company, Used by the Telephone Company for Administrative Purposes.)

		Net changes		Balance End of period
		Increase	Decrease	
1.	12-31-22			$184,503
2.	Year 1923	$18,913	.....	
3.	12-31-23			203,416
4.	Year 1924	152,266	.....	
5.	12-31-24			355,682
6.	Year 1925	.....	86,449	
7.	12-31-25			269,233
8.	Year 1926	.....	57,482	
9.	12-31-26			211,751
10.	Year 1927	130,062	.....	
11.	12-31-27			341,813
12.	Year 1928	.....	81,221	
13.	12-31-28			260,592
14.	Year 1929	94,159	.....	
15.	12-31-29			354,751
16.	Year 1930	396,597	.....	
17.	12-31-30			751,348
18.	Year 1931	499,575	.....	
19.	12-31-31			1,250,923
20.	7 Mos. 1932	574,665	.....	
21.	7-31-32			1,825,588*
22.	Aug. 1932	87,622	.....	
23.	8-31-32			1,913,210

* Summary of 7-31-32 Balance:

	Description	Quantity	Value
24.	Desk Stands—Manual	63,935	$169,401.25
25.	" " Dial	46,612	131,496.24
26.	Dials	25,065	88,147.45
27.	Handsets	11,211	97,619.74
28.	" —Mountings	3,780	9,820.00
29.	Subsets	62,571	280,064.00
30.	Receivers	117,517	125,829.70
31.	Transmitters	135,544	169,994.60
32.	P.B.X. Cordless Boards	697	116,695.00
33.	P.B.X. Switchboards	349	173,922.40
34.	Coin Collectors	1,254	37,634.20
35.	Printer Equipment	.....	46,119.00
36.	Other Principal Items	.....	4,885.87
37.	Sundry Other Items	.....	373,708.55
38.	Total at 7-31-32, as shown above		1,825,588.00

(Here follow pasters, folios 12834 and 12835.)

WOOD EXHIBIT 11

The Ohio Bell Telephone Company—Cleveland, Ohio

Formal Case No. 3307

Changes in Reserve for Accrued Depreciation

	9-21-21 to 12-31-21	Year 1922	Year 1923	Year 1924	1st 6 mos. 1925	2nd 6 mos. 1925	Year 1926	Year 1927	Year 1928	
Reserve Credits—										
1. Est. Depr. of Tel. Plant & Equip. Including Office Furn. &										
2. Fixt.	818,586	4,231,845	4,461,909	4,702,608	2,474,753	2,580,836	5,536,486	6,024,208	6,711,686	7
3. Est. Depr. of Gen. Stable & Garage Equip.	14,798	83,065	88,907	107,305	57,783	69,623	155,670	166,575	186,174	
4. Est. Depr. of Gen. Tools & Implements	6,927	51,441	63,789	76,505	42,077	45,276	97,243	66,519	78,019	
5. Est. Depr. of Gen. Store Equip.	373	1,809	2,150	2,681	1,455	1,482	3,041	3,246	3,560	
6. Total	840,684	4,368,160	4,616,755	4,889,099	2,576,068	2,697,217	5,792,440	6,260,548	6,979,439	8
Reserve Acquired on Properties Purchased—										
7. The Middletown Tel. Co.	89,009	.....	.....	.....	.....	.....	.....	.....	.....	
8. The Chesapeake & Potomac Tel. Co.	433,431	52,938	.....	.....	.....	.....	.....	.....	.....	
9. The Coshocton Tel. Co.	.....	6,386	.....	.....	.....	.....	.....	.....	.....	
10. The Gallia Tel. Co.	.....	28,467	.....	.....	.....	.....	.....	.....	.....	
11. The Burton Tel. Co.	.....	.....	.....	.....	.....	.....	.....	5,249	.....	
12. The Perry County Tel. Co.	.....	.....	.....	.....	.....	.....	.....	79,424	.....	
13. The Fremont Home Tel. Co.	.....	.....	.....	.....	.....	.....	.....	.....	72,903	
14. The Tiffin Consolidated Tel. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	
15. The Home Tel. Co. (Ironton)	.....	.....	.....	.....	.....	.....	.....	.....	.....	
16. The American Tel. & Tel. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....	
17. Total	522,440	87,791	.....	.....	.....	.....	.....	84,673	72,903	
Other Credits—Reserves on Bldgs. Transferred—										
18. To Telephone Service	.....	.....	.....	9,915	.....	.....	.....	.....	.....	
19. Adj. of Deprec. on Used Supplies	.....	.....	.....	.....	.....	.....	31,000	.....	.....	
20. Total Credits	1,363,124	4,455,951	4,616,755	4,899,014	2,576,068	2,697,217	5,823,440	6,345,221	7,052,342	8
Reserve Debits—										
Original Cost Retired—										
21. Plant removed or abandoned	454,052	2,565,232	4,439,032	4,557,349	2,277,770	2,845,778	7,547,432	8,910,112	8,526,480	8
22. Plant Sold	.....	85,554	1,732,576	157,600	.....	16,922	.....	.....	71,180	
23. Cost of Removal	47,501	214,494	315,064	374,336	193,267	190,149	441,945	527,277	609,852	
24. Extraordinary Repairs	90,453	68,528	30,768	113,075	158,415	80,874†	144,924	1,405†	183,581	
25. Miscellaneous Adjustments	213†	.....	13,209†	16,778†	575†	1,470†	526†	305†	2,414†	
26. Total	591,793	2,933,808	6,504,231	5,185,582	2,628,877	2,970,505	8,133,775	9,435,679	9,388,679	8
Less—Salvage Recovered										
27. Plant Removed or Abandoned	235,599	835,146	1,405,318	1,421,150	622,939	669,413	1,514,589	3,623,582	2,830,673	2
28. Plant Sold	.....	33,268	1,523,154	58,032	.....	2,388	.....	.....	32,117	
29. Total	235,599	868,414	2,928,472	1,479,182	622,939	671,801	1,514,589	3,623,582	2,862,790	2
30. Balance	356,194	2,065,394	3,575,759	3,706,400	2,005,938	2,298,704	6,619,186	5,812,097	6,525,889	6
Other Debits—Reserves on Bldgs. Transferred—										
31. From Telephone Service	.....	.....	.....	24,867	9,574†	.....	.....	.....	.....	
32. Adj. of Deprec. on Used Supplies	.....	.....	.....	.....	75,000	.....	.....	5,000	.....	
33. Total Debits	356,194	2,065,394	3,575,759	3,731,267	2,071,364	2,298,704	6,619,186	5,817,097	6,525,889	5
34. Net Increase or Decrease	1,006,930	2,390,557	1,040,996	1,167,747	504,704	398,513	795,746†	528,124	526,453	2
Total Reserve (Exhibit 1)—										
35. Balance First of Period	6,219,829	7,226,759	9,617,316	10,658,312	11,826,059	12,330,763	12,729,276	11,933,530	12,461,654	12
36. Balance End of Period	7,226,759	9,617,316	10,658,312	11,826,059	12,330,763	12,729,276	11,933,530	12,461,654	12,988,107	12

[† Red in copy.]

WOOD EXHIBIT 11

The Ohio Bell Telephone Company—Cleveland, Ohio

Formal Case No. 3307

Changes in Reserve for Accrued Depreciation

&	9-21-21 to 12-31-21	Year 1922	Year 1923	Year 1924	1st 6 mos. 1925	2nd 6 mos. 1925	Year 1926	Year 1927	Year 1928	Year 1929	Year 1930	Year 1931	Total
....	818,586	4,231,845	4,461,909	4,702,608	2,474,753	2,580,836	5,536,486	6,024,208	6,711,686	7,819,676	8,618,544	8,982,880	62,964,017
....	14,798	83,065	88,907	107,305	57,783	69,623	155,670	166,575	186,174	170,543	166,270	142,174	1,408,887
....	6,927	51,441	63,789	76,505	42,077	45,276	97,243	66,519	78,019	96,388	108,939	75,427	808,550
....	373	1,809	2,150	2,681	1,455	1,482	3,041	3,246	3,560	3,110	2,855	2,550	28,312
....	840,684	4,368,160	4,616,755	4,889,099	2,576,068	2,697,217	5,792,440	6,260,548	6,979,439	8,089,717	8,896,608	9,203,031	65,209,766
....	89,009	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	89,009
....	433,431	52,938	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	486,369
....	.....	6,386	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,386
....	.....	28,467	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	28,467
....	.....	.....	.....	.....	.....	.....	.....	5,249	.....	.....	.....	.....	5,249
....	.....	.....	.....	.....	.....	.....	.....	79,424	.....	.....	.....	.....	79,424
....	.....	.....	.....	.....	.....	.....	.....	.....	72,903	.....	.....	.....	72,903
....	.....	.....	.....	.....	.....	.....	.....	.....	.....	152,320	.....	.....	152,320
....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	88,730	.....	88,730
....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	309,956	309,956
...	522,440	87,791	.....	.....	.....	.....	.....	84,673	72,903	152,320	88,730	309,956	1,318,813
...	.....	.....	.....	9,915	.....	.....	.....	.....	.....	1,094	.....	.....	11,009
...	.....	.....	.....	.....	.....	.....	31,000	.....	.....	.....	49,000	.....	80,000
...	1,363,124	4,455,951	4,616,755	4,899,014	2,576,068	2,697,217	5,823,440	6,345,221	7,052,342	8,243,151	9,034,338	9,512,987	66,619,588
...	454,052	2,565,232	4,439,032	4,557,349	2,277,770	2,845,778	7,547,432	8,910,112	8,526,480	8,042,988	10,338,885	11,079,705	71,584,815
...	.....	85,554	1,732,576	157,600	.....	16,922	.....	.....	71,180	188,362	4,033	297,365	2,553,592
...	47,501	214,494	315,064	374,336	193,267	190,149	441,945	527,277	609,852	483,968	453,432	352,060	4,203,345
...	90,453	68,528	30,768	113,075	158,415	80,874†	144,924	1,405†	183,581	28,788	119,948	62,732	918,283
...	213†	.....	13,209†	16,778†	575†	1,470†	526†	305†	2,414†	11,835†	473†	1,497†	49,295†
...	591,793	2,933,808	6,504,231	5,185,582	2,628,877	2,970,505	8,133,775	9,435,679	9,388,679	8,732,271	10,915,125	11,790,365	79,210,690
.	235,599	835,146	1,405,318	1,421,150	622,939	669,413	1,514,589	3,623,582	2,830,673	2,921,791	3,419,680	3,719,860	23,219,740
...	.....	33,268	1,523,154	58,032	.....	2,388	.....	.....	32,117	89,287	67†	208,605	1,946,784
...	235,599	868,414	2,928,472	1,479,182	622,939	671,801	1,514,589	3,623,582	2,862,790	3,011,078	3,419,613	3,928,465	25,166,524
...	356,194	2,065,394	3,575,759	3,706,400	2,005,938	2,298,704	6,619,186	5,812,097	6,525,889	5,721,193	7,495,512	7,861,900	54,044,166
..	.....	.....	.....	24,867	9,574†	.....	.....	.....	.....	.....	.....	.....	15,293
..	.....	.....	.....	.....	75,000	.....	.....	5,000	.....	.....	.....	.....	80,000
..	356,194	2,065,394	3,575,759	3,731,267	2,071,364	2,298,704	6,619,186	5,817,097	6,525,889	5,721,193	7,495,512	7,861,900	54,139,459
..	1,006,930	2,390,557	1,040,996	1,167,747	504,704	398,513	795,746†	528,124	526,453	2,521,938	1,538,826	1,651,087	12,480,129
..	6,219,829	7,226,759	9,617,316	10,658,312	11,826,059	12,330,763	12,729,276	11,933,530	12,461,654	12,988,107	15,510,045	17,048,871	6,219,829
..	7,226,759	9,617,316	10,658,312	11,826,059	12,330,763	12,729,276	11,933,530	12,461,654	12,988,107	15,510,045	17,048,871	18,699,958	18,699,958

[No. 12885]

WOOD EXHIBIT "12"

The Ohio Bell Telephone Company—Cleveland, Ohio

Formal Case No. 3307

Depreciation and Maintenance Study

Telephone Plant & Equipment Including Office Furniture & Fixtures

	Depreciable property Tel. plant & equipment		Costs			Percent of costs to Av. dep. property		
			Charges to expense		Net charges to reserve for depreciation	Charges to expense		Net charges to reserve for depreciation
	Book cost	Average	Current maintenance	Depreciation expense—est.		Current maintenance	Depreciation expense—est.	
1. Total 9-21-21	$68,472,842.							
2. 9-21-21 to 12-31-21		19,789,731.	976,263.	818,586.	343,545.	4.93%	4.14%	1.74%
3. Total 12-31-21	74,013,285.	19,789,731.	976,263.	818,586.	343,545.	4.93%	4.14%	1.74%
4. Year 1922		76,228,759.	3,971,232.	4,231,845.	1,978,635.	5.21%	5.55%	2.60%
5. Total 12-31-22	78,444,233.	96,018,490.	4,947,495.	5,050,431.	2,322,180.	5.15%	5.26%	2.42%
6. Year 1923		79,525,896.	4,497,711.	4,461,909.	3,483,579.	5.66%	5.61%	4.38%
7. Total 12-31-23	80,607,559.	175,544,386.	9,445,206.	9,512,340.	5,805,759.	5.38%	5.42%	3.31%
8. Year 1924		83,754,913.	4,754,092.	4,702,608.	3,594,192.	5.68%	5.61%	4.29%
9. Total 12-31-24	86,902,267.	259,299,299.	14,199,298.	14,214,948.	9,399,951.	5.48%	5.48%	3.63%
10. 1st 6 Mos. 1925		44,182,882.	2,185,841.	2,474,753.	1,949,713.	4.95%	5.60%	4.41%
11. Total 6-30-25	89,829,259.	303,482,181.	16,385,139.	16,689,701.	11,349,664.	5.40%	5.50%	3.74%
12. 2nd 6 Mos. 1925		46,204,228.	2,558,517.	2,580,886.	2,255,194.	5.54%	5.59%	4.88%
13. Total 12-31-25	94,987,652.	349,686,409.	18,943,656.	19,270,587.	13,604,858.	5.41%	5.51%	3.89%
14. Year 1926		98,657,961.	5,249,688.	5,536,486.	6,335,353.	5.32%	5.61%	6.42%
15. Total 12-31-26	102,328,269.	448,344,370.	24,193,344.	24,807,023.	19,940,211.	5.39%	5.53%	4.45%
16. Year 1927		110,592,712.	5,573,216.	6,004,208.	5,677,924.	5.04%	5.45%	5.13%
17. Total 12-31-27	118,857,154.	558,937,082.	29,766,560.	30,831,231.	25,618,135.	5.32%	5.51%	4.58%
18. Year 1928		123,713,682.	6,119,143.	6,711,686.	6,327,295.	4.95%	5.43%	5.11%
19. Total 12-31-28	128,570,210.	682,650,764.	35,885,703.	37,542,917.	31,945,430.	5.26%	5.50%	4.68%
20. Year 1929		135,158,978.	7,616,749.	7,819,676.	5,523,440.	5.64%	5.79%	4.09%
21. Total 12-31-29	141,747,746.	817,809,742.	43,502,452.	45,362,593.	37,468,870.	5.32%	5.55%	4.58%
22. Year 1930		148,885,887.	7,639,184.	8,618,544.	7,172,171.	5.13%	5.79%	4.82%
23. Total 12-31-30	156,024,028.	966,695,629.	51,141,636.	53,981,137.	44,641,041.	5.29%	5.58%	4.62%
24. Year 1931		157,981,919.	7,308,142.	8,982,880.	7,664,924.	4.63%	5.69%	4.85%
25. Total 12-31-31	159,939,809.	$1,124,677,548.	58,449,778.	62,964,017.	52,305,965.	5.20%	5.60%	4.65%

WOOD EXHIBIT "12"
Sheet 1

The Ohio Bell Telephone Company—Cleveland, Ohio
Formal Case No. 3307
Depreciation Study
General Equipment Excluding Office Furniture & Fixtures
General Store Equipment

	Depreciable property General store equipment		Costs		% of costs to av. dep. prop.	
	Book cost	Average	Depreciation expense estimated	Net charges to reserve for depreciation	Depreciation expense estimated	Net charges to reserve for depreciation
1. Total 9-21-21	15,266					
2. 9-21-21 to 12-31-21		4,603	373	.....	8.10%	.....
3. Total 12-31-21	17,878	4,603	373	.....	8.10%	.....
4. Year 1922		18,479	1,809	11	9.79%	.06%
5. Total 12-31-22	19,080	23,082	2,182	11	9.45%	.05%
6. Year 1923		21,213	2,150	129	10.14%	.61%
7. Total 12-31-23	23,346	44,295	4,332	140	9.78%	.32%
8. Year 1924		26,134	2,681	.....	10.26%	.....
9. Total 12-31-24	28,921	70,429	7,013	140	9.96%	.20%
10. 1st 6 Mos. 1925		14,597	1,455	19	9.97%	.13%
11. Total 6-30-25	29,466	85,026	8,468	159	9.96%	.19%
12. 2nd 6 Mos. 1925		14,814	1,482	150	10.00%	1.01%
13. Total 12-31-25	29,791	99,840	9,950	309	9.97%	.31%
14. Year 1926		30,647	3,041	270	9.92%	.88%
15. Total 12-31-26	31,502	130,487	12,991	579	9.96%	.44%
16. Year 1927		32,765	3,246	.....	9.91%	.....

8183

Wood Exhibit "13"—Sheet No. 1—General Store Equipment—Continued

	Depreciable property General store equipment		Costs		% of costs to av. dep. prop.	
	Book cost	Average	Depreciation expense estimated	Net charges to reserve for depreciation	Depreciation expense estimated	Net charges to reserve for depreciation
17. Total 12-31-27	34,027	163,252	16,237	579	9.95%	.35%
18. Year 1928		35,440	3,560	16	10.05%	.05%
19. Total 12-31-28	36,852	198,692	19,797	595	9.97%	.30%
20. Year 1929		38,919	3,110	542	7.99%	1.39%
21. Total 12-31-29	40,985	237,611	22,907	1,137	9.65%	.48%
22. Year 1930		37,484	2,855	11,706	7.62%	31.25%
23. Total 12-31-30	33,942	275,075	25,762	12,843	9.37%	4.67%
24. Year 1931		32,987	2,550	3,856	7.73%	11.69%
25. Total 12-31-31	32,031	308,062	28,312	16,699	9.19%	5.42%

[fol. 12637]

Sheet 2

General Stable and Garage Equipment

	Depreciable property general stable and garage equipment		Costs		% of costs to av. dep. prop.	
	Book cost	Average	Depreciation expense estimated	Net charges to reserve for depreciation	Depreciation expense estimated	Net charges to reserve for depreciation
1. Total 9-21-21	378,289					
2. 9-21-21 to 12-31-21		110,028	14,798	10,027	13.45%	9.11%
3. Total 12-31-21	413,914	110,028	14,798	10,027	13.45%	9.11%
4. Year 1922		413,318	83,065	65,946	20.10%	15.96%
5. Total 12-31-22	412,721	523,346	97,863	75,973	18.70%	14.52%
6. Year 1923		450,712	88,907	78,888	19.73%	17.50%

7. Total 12-31-23	488,703	974,066	186,770	154,861	19.17%	15.99%
8. Year 1924		519,530	107,305	94,903	20.65%	18.27%
9. Total 12-31-24	550,356	1,493,596	294,075	249,764	19.69%	16.72%
10. 1st 6 Mos. 1925		293,743	57,783	50,169	19.67%	17.08%
11. Total 6-30-25	624,617	1,787,331	351,858	299,933	19.69%	16.78%
12. 2nd 6 Mos. 1925		337,182	69,623	23,454	20.65%	9.63%
13. Total 12-31-25	724,112	2,124,513	421,481	332,387	19.84%	15.65%
14. Year 1926		764,811	155,670	52,298	20.35%	6.84%
15. Total 12-31-26	805,509	2,889,324	577,151	384,685	19.98%	13.31%
16. Year 1927		837,872	166,575	87,576	19.88%	10.45%
17. Total 12-31-27	870,235	3,727,196	743,726	472,261	19.95%	12.67%
18. Year 1928		984,823	186,174	119,625	19.93%	12.80%
19. Total 12-31-28	999,410	4,662,019	929,900	591,886	19.95%	12.70%
20. Year 1929		1,060,843	170,543	161,268	16.23%	15.36%
21. Total 12-31-29	1,102,276	5,712,862	1,100,443	753,144	19.26%	13.18%
22. Year 1930		1,081,013	166,270	260,443	16.18%	25.36%
23. Total 12-31-30	959,749	6,743,875	1,266,713	1,013,587	18.78%	15.03%
24. Year 1931		899,017	142,174	175,424	15.81%	19.51%
25. Total 12-31-31	838,285	7,642,892	1,408,887	1,189,011	18.43%	15.56%

9818

[fol. 12838] Wood Exhibit "13"—Sheet 3—General Tools and Implements—Continued

	Depreciable property General Tools and Implements		Costs		% of costs to av. dep. prop.	
	Book cost	Average	Depreciation expense estimated	Net charges to reserve for depreciation	Depreciation expense estimated	Net charges to reserve for depreciation
1. Total 9-21-21	203,763					
2. 9-21-21 to 12-31-21		56,991	6,927	2,622	12.15%	4.60%
3. Total 12-31-21	220,971	56,991	6,927	2,622	12.15%	4.60%
4. Year 1922		249,464	51,441	20,802	20.62%	8.34%
5. Total 12-31-22	277,956	306,455	58,368	23,424	19.05%	7.64%
6. Year 1923		317,421	63,789	13,163	20.10%	4.15%
7. Total 12-31-23	356,885	623,876	122,157	36,587	19.58%	5.86%
8. Year 1924		381,866	76,505	17,305	20.03%	4.53%
9. Total 12-31-24	406,846	1,005,742	198,662	53,892	19.75%	5.36%
10. 1st 6 Mos. 1925		210,552	42,077	6,037	19.98%	2.87%
11. Total 6-30-25	435,362	1,216,294	240,739	59,929	19.79%	4.93%
12. 2nd 6 Mos. 1925		226,135	45,276	10,906	20.02%	4.82%
13. Total 12-31-25	469,179	1,442,429	286,015	70,835	19.83%	4.91%
14. Year 1926		390,482	97,243	231,265	24.90%	59.23%
15. Total 12-31-26	311,785	1,832,911	383,258	302,100	20.91%	16.48%
16. Year 1927		328,862	66,519	46,597	20.23%	14.17%
17. Total 12-31-27	345,938	2,161,773	449,777	348,697	20.81%	16.13%
18. Year 1928		377,186	78,019	78,953	20.62%	20.93%
19. Total 12-31-28	408,433	2,538,959	527,796	427,650	20.79%	16.84%
20. Year 1929		459,171	96,388	35,953	20.99%	7.83%

21. Total 12-31-29	509,908	2,996,130	624,184	423,603	20.52%	14.13%
22. Year 1930		461,762	108,939	51,192	23.50%	11.08%
23. Total 12-31-30	413,615	3,459,892	733,123	514,795	21.19%	14.88%
24. Year 1931		386,882	75,427	17,696	19.50%	4.57%
25. Total 12-31-31	360,148	3,846,774	808,550	532,491	21.02%	13.84%

WOOD EXHIBIT "14"

The Ohio Bell Telephone Company—Cleveland, Ohio

Formal Case No. 3307

Depreciation Rates Used by Company

Depreciation of Telephone Plant and Equipment Including Office Furniture and Fixtures:	Prior to 12-31-31			Since 12-31-31	
	1-1-22 to 7-31-26	8-1-26 to 12-31-28	1-1-29 to 12-31-31	1-1-32 to 6-30-32	7-1-32 to date
1. Buildings—Fireproof	2.5	2.5	3.2	2.6	2.3
2. " —Non-Fireproof	3.0				
3. " —Cleveland Headquarters	....	2.0 A	2.3	2.6	
4. Central Office Equipment—Manual			10.0	7.9	6.8
5. " " " —Dial	7.5	7.5	5.9	5.0	4.1
6. " " " —Other Equipment			7.5	6.8	6.1
7. Station Apparatus	7.0	7.0	7.8	7.1	7.1
8. Station Installations	....	....	....	....	....
9. Interior Block Wires	....	....	....	....	....
10. Private Branch Exchanges	8.0	8.0	9.2	8.0	7.1
11. Booths and Special Fittings	8.0	8.0	5.5	5.0	5.0
12. Exchange Pole Lines—Rural	7.7				
13. " " " —Exchange	10.0	9.1	7.6	6.6	5.8
14. Exchange Aerial Cable	5.0	5.0	5.9	4.8	4.4
15. Exchange Aerial Wire—Copper—Exchange	5.8				
16. " " " —Iron—City	12.8	11.9	9.6	8.5	7.3
17. " " " —Iron—Rural	10.5				
18. " " " —Distributing—Exchange	12.9				
19. " " " —Drop Wires	2.6	2.6	....	....	....
20. Exchange Underground Conduit—Main	2.0	2.0	2.0	2.0	1.7
21. " " " —Subsidiary	5.0	5.0	4.0	4.0	3.3
22. Exchange Underground Cable—Main	2.4	2.4			
23. " " " —Subsidiary & House	4.0	4.0	4.2	3.5	3.1

24. Exchange Submarine Cable	10.0	10.0	6.7	6.7	5.0
25. Toll Pole Lines	6.3	6.3	6.8	6.1	5.7
26. Toll Aerial Cable	3.6	3.6	4.3	4.2	3.1
27. Toll Aerial Wire—Bare Copper	3.5	3.8	4.5	4.1	3.7
28. " " "—Other	3.8				
29. Toll Underground Conduit	2.0	2.0	2.0	2.0	1.7
30. Toll Underground Cable	2.4	2.4	3.3	3.2	2.7
31. Toll Submarine Cable	10.0	10.0	6.7	6.7	5.0
32. Office Furiture & Fixtures	8.0	8.0	7.7	7.0	6.1
33. Undistributed Construction Expenditures	20.0	20.0	20.0	20.0	20.0
34. Interest During Construction	....	B	B	B	B
35. Total (Dr. Acct. 608)	C	C	C	C	C
Depreciation of General Equipment Excluding Office Furniture & Fixtures:					
36. General Store Equipment (Dr. Acct. 704)	10.0	10.0	8.0	8.0	8.0
37. General Stable & Garage Equipment (Dr. Acct. 702)	20.0	20.0	16.0	16.0	16.0
38. General Tools & Implements (Dr. Acct. 703)	20.0	20.0	21.0	20.0	17.0

NOTE—

A—Separate rate established for Cleveland Headquarters building effective 1-1-27.

B—Composite rate based upon accounts having interest during construction was used until 7-1-31 after which date interest during construction was separated by classes of plant and the rate for each particular class of plant was used.

C—Composite rate of 5.4% used from 1922 to 1925 incl. and 5.46% from 1-1-26 to 8-1-26. Subsequent to 8-1-26 the rate for each particular class of plant was used instead of a composite thereof applied to the total.

(Here follow 4 pasters, folios 12840 to 12843.)

WOOD EXHIBIT 15

The Ohio Bell Telephone Company—Cleveland, Ohio

Formal Case No. 3307

Changes in Reserve for Amortization

	9-21-21 to 12-31-21	Year 1922	Year 1923	Year 1924	1st 6 mos. 1925	2nd 6 mos. 1925	Year 1926	Year 1927	Year 1928
Reserve Credits:									
1. Est. Amort. of Landed Capital	5,634	55,480	58,970	58,795	29,385	29,908	60,577	60,346	62,720
Reserves Acquired on Properties Purchased:									
2. The Chesapeake & Potomac Tel. Co.	21,391	.....	.....	.....	.....	.....	.....	.....	.....
3. The Fremont Home Tel. Co.	.....	.....	.....	.....	.....	.....	.....	.....	377
4. The Tiffin Consolidated Tel. Co.	.....	.....	.....	.....	.....	.....	.....	.....	.....
5. Total Credits	27,025	55,480	58,970	58,795	29,385	29,908	60,577	60,346	63,097
Reserve Debits:									
6. Expiration or Relinquishment of Landed Capital	4,907	14,127	43,087	31,863	23,210	16,390	44,559	48,998	59,765
7. Adjustment Ohio State Telephone Plant	125,000	.....	.....	.....	.....	.....	.....	.....	.....
8. Adjustment Ches. & Pot. Tel. Franchise	.....	98	.....	.....	.....	.....	.....	.....	.....
9. Excess Reserve on Right of Way Sold	.....	.....	.....	.....	.....	.....	.....	.....	119
10. Reserves on Leaseholds Transferred From Telephone Service	.....	.....	.....	.....	.....	.....	.....	.....	.....
11. Total Debits	129,907	14,225	43,087	31,863	23,210	16,390	44,559	48,998	59,884
12. Net Increase or Decrease	102,882†	41,255	15,883	26,932	6,175	13,518	16,018	11,348	3,213
Total Reserve:—(Exhibit 1)									
13. Balance First of Period	242,378	139,496	180,751	196,634	223,566	229,741	243,259	259,277	270,625
14. Balance End of Period	139,496	180,751	196,634	223,566	229,741	243,259	259,277	270,625	273,838

Amortization Study Right of Way

	Amortizable property right of way		Costs		% of costs to av. amort. prop.	
	Book cost	Average	Amortization expense estimated	Net charges to reserve for amortization	Amortization expense estimated	Net charges to reserve for amortization
15. Total 9-21-21	1,108,271					
16. 9-21-21 to 12-31-21		324,865	5,634	4,907	1.73%	1.51%
17. Total 12-31-21	1,230,758	324,865	5,634	4,907	1.73%	1.51%
18. Year 1922		1,252,434	55,480	14,127	4.43%	1.13%
19. Total 12-31-22	1,274,109	1,577,299	61,114	19,034	3.87%	1.21%
20. Year 1923		1,261,004	58,970	43,087	4.68%	3.42%
21. Total 12-31-23	1,247,898	2,838,303	120,084	62,121	4.23%	2.19%
22. Year 1924		1,247,401	58,795	31,863	4.71%	2.55%
23. Total 12-31-24	1,246,904	4,085,704	178,879	93,984	4.38%	2.30%
24. 1st 6 Mos. 1925		622,485	29,385	23,210	4.72%	3.73%
25. Total 6-30-25	1,243,034	4,708,189	208,264	117,194	4.42%	2.49%
26. 2nd 6 Mos. 1925		638,178	29,908	16,390	4.69%	2.57%
27. Total 12-31-25	1,309,677	5,346,367	238,172	133,584	4.45%	2.50%

	Amortizable property right of way	
	Book cost	Average
Total 12-31-25	1,309,677	5,346,367
Year 1926		1,308,267
Total 12-31-26	1,306,856	6,654,634
Year 1927		1,307,680
Total 12-31-27	1,308,504	7,962,314
Year 1928		1,348,745
Total 12-31-28	1,388,985	9,311,059
Year 1929		1,428,288
Total 12-31-29	1,467,590	10,739,347
Year 1930		1,534,319
Total 12-31-30	1,601,048	12,273,666
Year 1931		1,616,147
Total 12-31-31	1,631,246	13,889,813

Amortization Rates Used by Company

Amortization of Right of Way:	1-1-22 to 12-31-28	1-1-29 to 12-31-31	1-1-32 to 6-30-32	7-1-32 to date
28. Right of Way—Exchange (Dr. Acct. 340)	5.0	3.3	3.3	2.8
29. Right of Way—Toll (Dr. Acct. 340)	2.5	2.5	2.3	2.2

WOOD EXHIBIT 15

The Ohio Bell Telephone Company—Cleveland, Ohio

Formal Case No. 3307

Changes in Reserve for Amortization

Year 1922	Year 1923	Year 1924	1st 6 mos. 1925	2nd 6 mos. 1925	Year 1926	Year 1927	Year 1928	Year 1929	Year 1930	Year 1931	Total
55,480	58,970	58,795	29,385	29,908	60,577	60,346	62,720	49,934	54,740	53,374	579,863
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	21,391
.....	.....	.....	.....	.....	.....	.....	377	.....	.....	.....	377
.....	.....	.....	.....	.....	.....	.....	.....	163	.....	.....	163
55,480	58,970	58,795	29,385	29,908	60,577	60,346	63,097	50,097	54,740	53,374	601,794
14,127	43,087	31,863	23,210	16,390	44,559	48,998	59,765	56,459	39,105	35,933	418,403
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	125,000
98	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	98
.....	.....	.....	.....	.....	.....	.....	119	.....	.....	.....	119
.....	.....	.....	.....	.....	.....	.....	.....	.....	7,240	.....	7,240
14,225	43,087	31,863	23,210	16,390	44,559	48,998	59,884	56,459	46,345	35,933	550,860
41,255	15,883	26,932	6,175	13,518	16,018	11,348	3,213	6,362†	8,395	17,441	50,934
139,496	180,751	196,634	223,566	229,741	243,259	259,277	270,625	273,838	267,476	275,871	242,378
180,751	196,634	223,566	229,741	243,259	259,277	270,625	273,838	267,476	275,871	293,312	293,312

Amortization Study Right of Way

Costs		% of costs to av. amort. prop.			Amortizable property right of way		Costs		% of costs to av. amort. prop.	
Amortization expense estimated	Net charges to reserve for amortization	Amortization expense estimated	Net charges to reserve for amortization		Book cost	Average	Amortization expense estimated	Net charges to reserve for amortization	Amortization expense estimated	Net charges to reserve for amortization
				Total 12-31-25	1,309,677	5,346,367	238,172	133,584	4.45%	2.50%
5,634	4,907	1.73%	1.51%	Year 1926		1,308,267	60,577	44,559	4.63%	3.41%
5,634	4,907	1.73%	1.51%	Total 12-31-26	1,306,856	6,654,634	298,749	178,143	4.49%	2.68%
55,480	14,127	4.43%	1.13%	Year 1927		1,307,680	60,346	48,998	4.61%	3.75%
61,114	19,034	3.87%	1.21%	Total 12-31-27	1,308,504	7,962,314	359,095	227,141	4.50%	2.85%
58,970	43,087	4.68%	3.42%	Year 1928		1,348,745	62,720	59,765	4.65%	4.43%
120,084	62,121	4.23%	2.19%	Total 12-31-28	1,388,985	9,311,059	421,815	286,906	4.53%	3.08%
58,795	31,863	4.71%	2.55%	Year 1929		1,428,288	49,934	56,459	3.50%	3.95%
178,879	93,984	4.38%	2.30%	Total 12-31-29	1,467,590	10,739,347	471,749	343,365	4.39%	3.20%
29,385	23,210	4.72%	3.73%	Year 1930		1,534,319	54,740	39,105	3.57%	2.55%
208,264	117,194	4.42%	2.49%	Total 12-31-30	1,601,048	12,273,666	526,489	382,470	4.29%	3.12%
29,908	16,390	4.69%	2.57%	Year 1931		1,616,147	53,374	35,933	3.30%	2.22%
238,172	133,584	4.45%	2.50%	Total 12-31-31	1,631,246	13,889,813	579,863	418,403	4.17%	3.01%

ed by Company

1-1-29 to 12-31-31	1-1-32 to 6-30-32	7-1-32 to date
3.3	3.3	2.8
2.5	2.3	2.2

[fol. 12841]

WOOD EXHIBIT 16

The Ohio Bell Telephone Company—Cleveland, Ohio

Formal Case No. 3307

Application of Company's Depreciation and Amortization Rates.

Acct. no.	Depreciable property	Book value 12-31-31			Estimated depreciation and amortization based upon rates effective as of				Net reductions from December 31, 1931 to July 1, 1932	
					December 31, 1931		July 1, 1932			
		Book cost	Int. during const.	Total book value	Rate	Amount	Rate	Amount	Rate	Amount
	Tel. Plant & Equip. Incl. Ofc. Furn. & Fixt.:									
212	Buildings—Cleveland Headquarters	5,027,015 62	1 [illegible]371 66	5,209,387 28	2 3%	119,815 91	2 3%	119,815 91	—%	
212	" " —Other	13,897,475 33	25 358 40	14,135,833 73	3 2%	452,346 66	2 3%	325,124 16	9%	127,222 50
221	Central Office Tel. Equip.—Manual	17,559,217 77	432 [illegible]38 85	17,991,756 62	10 0%	1,799,175 66	6 8%	1,223,439 41	3 2%	575,736 25
221	" " " " Dial	20,537,906 83	632,508 34	21,170,415 17	5 9%	1,249,054 49	4 1%	867,987 02	1 8%	381,067 47
222	Other Equipment of Central Offices	1,166,329 47	3,92[illegible] 91	1,170,255 38	7 5%	87,769 15	6 1%	[illegible],385 57	1 4%	16,383 58
231	Station Apparatus	11,272,633 34	4,243 03	11,276,876 37	7 8%	879,596 33	7 1%	800,658 20	7%	78,938 13
234	Private Branch Exchanges	6,110,677 05	8,627 68	6,119,304 73	9 2%	562,976 03	7 1%	434,470 63	2 1%	128,505 40
235	Booths & Special Fittings	597,438 26		597,438 26	5 5%	32,859 10	5 0%	29,871 91	5%	2,987 19
241	Exchange Pole Lines	10,364,886 75	24,227 39	10,389,114 14	7 6%	789,572 66	5 8%	602,568 61	1 8%	187,004 05
242	Exchange Aerial Cable	13,709,749 04	97,151 16	13,806,900 20	5 9%	814,607 10	4 4%	607,503 60	1 5%	207,103 50
243	Exchange Aerial Wire, Excluding Drop Wires	2,012,806 12	34,075 25	2,046,881 37	9 6%	196,500 60	7 3%	149,422 33	2 3%	47,078 27
244	Exchange Underground Conduit—Main	12,225,876 53	41,327 93	12,267,204 46	2 0%	245,344 08	1 7%	208,542 47	3%	36,801 61
244	" " " " —Subsidiary	2,055,258 45	3,410 34	2,058,668 79	4 0%	82,346 75	3 3%	67,936 07	7%	14,410 68
245	Exchange Underground Cable	19,088,320 95	153,007 44	19,241,328 39	4 2%	808,135 78	3 1%	596,481 17	1 1%	211,654 61
246	Exchange Submarine Cable	73,265 57	290 19	73,555 76	6 7%	4,928 24	5 0%	3,677 79	1 7%	1,250 45
251	Toll Pole Lines	5,271,116 48	14,630 94	5,285,747 42	6 8%	359,430 82	5 7%	301,287 60	1 1%	58,143 22
252	Toll Aerial Cable	3,244,420 41	47,906 26	3,292,326 67	4 3%	141,570 04	3 1%	102,062 12	1 2%	39,507 92
253	Toll Aerial Wire	4,177,171 51	17,572 39	4,194,743 90	4 5%	188,763 48	3 7%	155,205 52	8%	33,557 96
254	Toll Underground Conduit	1,310,333 09	10,129 99	1,320,463 08	2 0%	26,409 26	1 7%	22,447 87	3%	3,961 39
255	Toll Underground Cable	2,970,684 65	30,706 64	3,001,391 29	3 3%	99,045 91	2 7%	81,037 56	6%	18,008 35
256	Toll Submarine Cable	29,105 21	164 30	29,269 51	6 7%	1,961 06	5 0%	1,463 48	1 7%	497 58
270	Undistributed Construction Expenditures	15,117 07		15,117 07	20 0%	3,023 41	20 0%	3,023 41	—%	
261	Office Furniture & Fixtures	4,764,310 27		1,764,310 27	7 7%	135,851 89	6 1%	107,622 92	1 6%	28,228 97
	Total, (Composite)	154,481,115 77	1,977,174 09	156,458,289 86	5 8%	9,081,084 41	4 4%	6,883,035 33	1 4%	2,198,049 08
	General Equip. Excl. Ofc. Furn. & Fixt.:									
263	General Store Equipment	32,031 25		32,031 25	8 0%	2,562 50	8 0%	2,562 50	—%	
264	General Stable & Garage Equipment	838,285 29		838,285 29	16 0%	134,125 65	16 0%	134,125 65	—%	
265	General Tools & Implements	360,147 64		360,147 64	21 0%	75,631 00	17 0%	61,225 10	4 0%	14,405 90
	Amortizable Property									
207	Right of Way Exchange	1,067,123 76	960 91	1,068,084 67	3 3%	35,246 79	2 8%	29,906 37	5%	5,340 42
207	" " " —Toll	564,121 88	2,016 12	566,138 00	2 5%	14,153 45	2 2%	12,455 04	3%	1,698 41
	Total, (Composite)	1,631,245 64	2,977 03	1,634,222 67	3 0%	49,400 24	2 6%	42,361 41	4%	7,038 83

[fol. 12842]

WOOD EXHIBIT NO. 17

The Ohio Bell Telephone Company—Cleveland, Ohio

Formal Case No. 3307

Classification of Fixed Capital and Percent Condition Thereof

	Classification	Total fixed capital	Classification of Fixed Capital		
			Non-depreciable	Depreciable	Amortizable
	Per Company's Books:				
1.	9-21-21—Old Bell Company	46,659,642 89	3,575,369.92	42,628,802.33	455,470.64
2.	—Ohio State Co.	28,484,609 62	1,390,451.54	26,441,357.39	652,800.69
3.	—New Bell Co.	75,144,252 51	4,965,821.46	69,070,159.72	1,108,271.33
4.	12-31-21	81,373,585 77	5,476,778.75	74,666,048.88	1,230,758.14
5.	12-31-22	86,056,545 48	5,628,446.98	79,153,989.79	1,274,108.71
6.	12-31-23	88,869,151 07	6,144,759.23	81,476,494.09	1,247,897.75
7.	12-31-24	95,540,575 41	6,405,280.38	87,888,390.65	1,246,904.38
8.	6-30-25	98,712,029 85	6,550,291.78	90,918,704.02	1,243,034.05
9.	12-31-25	104,210,231 10	6,689,820.55	96,210,733.59	1,309,676.96
10.	12-31-26	111,682,764 96	6,898,843.00	103,477,065.55	1,306,856.41
11.	12-31-27	128,735,984 17	7,320,126.08	120,107,353.71	1,308,504.38
12.	12-31-28	139,779,401 70	8,375,511.72	130,014,904.60	1,388,985.38
13.	12-31-29	154,374,298 09	9,505,793.83	143,400,914.61	1,467,589.65
14.	12-31-30	168,055,143 74	9,022,761.91	157,431,334.17	1,601,047.66
15.	12-31-31	171,821,803 82	9,020,284.71	161,170,273.47	1,631,245.64
	Per Commission's Tentative Valuation announced January 10, 1931:	Reprod. Value			
16.	6-30-25	115,903,175 00	9,894,413.00	104,169,953.00	1,838,809.00

	Percent condition	Depreciable property		Percentage		Amortizable property		Percentage	
		Book cost	Depre. reserve	Depre.	Cond'n.	Book cost	Amort. reserve	Amort.	Cond'n.
	Per Company's Books:								
17.	9-21-21—Old Bell Co.	42,628,802 33	4,507,956.36	10 57	89 43	455,470 64	117,378.10	25 77	74.23
18.	—Ohio State Co	26,441,357 39	1,711,872.82	6 47	93 53	652,800.69	.....	.....	100.00
19.	—New Bell Co.	69,070,159 72	6,219,829.18	9 01	90 99	1,108,271.33	117,378.10	11 74	88.26
20.	12-31-21	74,666,048 88	7,226,759.18	9 68	90 32	1,230,758.14	139,495.85	11 33	88.67
21.	12-31-22	79,153,989 79	9,617,316.07	12 15	87 85	1,274,108.71	180,750.70	14.19	85.81
22.	12-31-23	81,476,494 09	10,658,312.31	13 08	86 92	1,247,897.75	196,634.01	15 76	84.24
23.	12-31-24	87,888,390 65	11,826,059.29	13 46	86 54	1,246,904.38	223,565.63	17 93	82.07
24.	6-30-25	90,918,704 02	12,330,762.95	13 56	86 44	1,243,034.05	229,739.84	18.48	81.52
25.	12-31-25	96,210,733 59	12,729,276.17	13 23	86 77	1,309,676.96	243,258.47	18.57	81.43
26.	12-31-26	103,477,065 55	11,933,530.37	11 53	88 47	1,306,856.41	259,276.63	19 84	80.16
27.	12-31-27	120,107,353 71	12,461,653.26	10 37	89 63	1,308,504.38	270,624.96	20 68	79.32
28.	12-31-28	130,014,904 60	12,988,106.61	9 99	90 01	1,388,985.38	273,838.19	19.71	80.29
29.	12-31-29	143,400,914 61	15,510,044.78	10 82	89 18	1,467,589.65	267,476.18	18 23	81.77
30.	12-31-30	157,431,334 17	17,048,870.56	10 83	89 17	1,601,047 66	275,870.99	17 23	82.77
31.	12-31-31	161,170,273 47	18,699,957.69	11 60	88 40	1,631,245 64	293,312.45	17 98	82.02
	Per Commission's Tentative Valuation Announced January 10, 1931:	Reprod. Value				Reprod. Value			
32.	6-30-25	104,169,953 00	15,120,440.00	14 52	85 48	1,838,809 00	.....	.....	100.00

[fol. 12843]

WOOD EXHIBIT No. 18

The Ohio Bell Telephone Company—Cleveland, Ohio

Formal Case No. 3307

Percent Condition of Properties Purchased

	Date purchased	Name of company	Depreciable property		Percentage		Amortizable property		Percentage	
			Book cost	Depr. reserve	Depr.	Cond'n.	Book cost	Amort. reserve	Amort.	Cond'n.
1.	9-21-21	Ohio Bell Tel. Co.—Old Co	42,628,802 33	4,507,956 36	10 57	89 43	455,470 64	117,378 10	25.77	74.23
2.	9-21-21	Ohio State Tel. Co.	26,441,357 39	1,711,872 82	6 47	93 53	652,800 69			100 00
3.	9-21-21	Ohio Bell Tel. Co—New Co	69,070,159 72	6,219,829 18	9 01	90 99	1,108,271 33	117,378 10	11.74	88.26
4.	11-30-21	Middletown Tel. Co.	316,383 22	89,008 92	28 13	71 87	154 00			100.00
5.	12-31-21	Chesapeake & Potomac Tel. Co	3,110,551 47	486,369 42	15 64	84 36	118,818 47	21,390 77	18 00	82.00
6.	1-31-22	Sandusky Home Tel. Co.	124,920 74			100 00	4,989 57			100 00
7.	9-30-22	Springfield-Xenia Tel. Co.	565,183 51			100 00	11,953 09			100 00
8.	11-30-22	Coshocton Tel. Co.	199,516 15	6,385 62	3 20	96 89	5,774 37			100 00
9.	12-31-22	Franklin County Tel. Co.	316,687 77			100 00	10,400 00			100 00
10.	12-31-22	Gallia Tel. Co.	115,284 22	28,467 53	24 69	75 31	1,942 69			100 00
11.	7-31-23	Montgomery County Tel. Co.	86,761 98			100 00	2,569 69			100 00
12.	4-30-24	Tuscarawas County Tel. Co.	127,180 87			100 00	28345 86			100 00
13.	4-30-24	Upper Sandusky Tel. Co.	43,257 17			100 00	2,106 58			100 00
14.	12-31-24	A. T. & T. Co.	218,995 00			100 00				100 00
15.	3-31-25	A. T. & T. Co.	43,799 00			100 00				100 00
16.		Total 9-21-21 to 6-30-25	74,337,681 32	6,830,060 67	9 19	90 81	1,269,325 65	138,768 87	10 93	89 07
17.	8-31-25	Ohio Tel. & Tel. Co.	811,429 07			100 00	61,903 93			100 00
18.	2-28-26	Mentor Tel. Co.	8,386 80			100 00	49 68			100 00
19.	4-30-26	Kirtland Tel. Co.	2,311 44			100 00	90 55			100 00
20.	4-30-27	Perry County Tel. Co.	175,387 67	79,423 82	45 28	54 72	2,888 47			100 00
21.	8-31-27	Burton Tel. Co.	32,388 16	5,248 66	16 21	83 79	619 73			100 00
22.	12-31-27	A. T. & T. Co.	1,579,593 51			100 00				100 00
23.	7-31-28	Cleveland Elec. Illum. Co.	51,715 31			100 00				100 00
24.	7-31-28	Cin. & Sub. Bell Tel. Co.	7,586 83			100 00	360 79			100 00
25.	9-30-28	A. T. & T. Co.	13,021 50			100 00				100 00
26.	12-31-28	Fremont Home Tel. Co.	448,472 61	72,902 82	16 26	83 74	4,130 28	376 85	9 12	90 88
27.	3-31-29	Tiffin Consolidated Tel. Co.	394,377 16	153,413 73	38 90	61 10	2,539 79	163 08	6 42	93 58
28.	6-30-29	Fairfield Twp. Tel. Co.	1,515 65			100 00				100 00
29.	6-30-29	Salem Twp. Rural Tel. Co.	797 61			100 00				100 00
30.	7-31-29	Farmers Mutual Tel. Co.	768 00			100 00				100 00
31.	9-30-29	Columbus Ry. Pr. & Lt. Co.	105,190 17			100 00				100 00
32.	12-31-29	Wintersville Tel. Co.	2,757 90			100 00	75 60			100 00
33.	12-31-29	Chester Tel. Co.	3,577 04			100 00	78 91			100 00
34.	2-28-30	Home Tel. Co. (Ironton)	252,689 06	88,730 26	31 39	68 61	1,382 98			100 00
35.	3-31-30	A. T. & T. Co.	123,350 09			100 00	1,629 67			100 00
36.	10-31-30	West Jefferson Home Tel. Co.	49,862 31			100 00	1,656 69			100 00
37.	10-31-30	Cedarville Tel. Co.	23,874 78			100 00	431 16			100 00
38.	6-30-31	A. T. & T. Co.	18,066 29			100 00	23 00			100 00
39.	7-31-31	A. T. & T. Co.	1,439,155 66	309,956 43	21 54	78 46				100 00
40.		Total 6-30-25 to 12-31-31	5,576,274 62	709,675 72	12 73	87 27	78,361 23	539 93	.69	99.31
41.		Total 9-21-21 to 12-31-31	79,913,955 94	7,539,736 39	9 43	90 57	1,347,686 88	139,308 80	10.34	89.66

[Vol. 12844]

WOOD EXHIBIT "19"

The Ohio Bell Telephone Company—Cleveland, Ohio

Formal Case No. 3307

Other General Expenses

	Rate case expenses	Inventory and appraisal expenses	Miscellaneous expenses	Total other general expenses
1. 9-21-21 to 12-31-21	$3,406.13	7,633.58	12,885.59	23,925.30
2. Year 1922	5,910.20	79,136.60	65,398.70	150,445.50
3. " 1923	21,586.31	61,466.93	78,222.99	161,276.23
4. " 1924	18,228.92	98,483.68	73,909.87	190,622.47
5. 1st 6 Mos. 1925	4,939.23	95,225.74	33,839.42	134,004.39
6. Total 9-21-21 to 6-30-25	$54,070.79	341,946.53	264,256.57	660,273.89
7. 2nd 6 mos. 1925	1,575.55†	79,298.38	32,074.00	109,796.83
8. Year 1926	17,510.33	73,505.84	70,869.31	161,885.48
9. " 1927	6,481.31	118,539.03	76,295.33	201,315.67
10. " 1928	105,308.04	64,194.15	78,676.43	248,178.62
11. " 1929	174,995.34	3,848.57	87,347.83	266,191.74
12. " 1930	19,361.00	11,456.24	84,307.57	115,124.81
13. " 1931	15,436.02	14,031.93	85,037.44	114,505.39
14. Total 7-1-25 to 12-31-31	337,511.49	364,874.14	514,607.91	1,216,993.54
15. Total 9-21-21 to 12-31-31	391,582.28	706,820.67	778,864.48	1,877,267.43

[† Red in copy]

(Here follows 1 paster, folio 12845.)

[fol. 12845]

WOOD EXHIBIT "20"

The Ohio Bell Telephone Company—Cleveland, Ohio

Formal Case No. 3307

Operating and Plant Statistics Per Books

Telephone Operations Per Station

	Year 1922	Year 1923	Year 1924	1st 6 mos. 1925	2nd 6 mos. 1925	Year 1926	Year 1927	Year 1928	Year 1929	Year 1930	Year 1931
Company Stations in Service:											
1. Net Increase for Period	13,140	7,042	12,306	12,901	14,889	26,431	39,949	45,580	62,269	1,902	16,930†
2. Total First of Period	475,215	488,355	495,397	507,703	520,604	535,493	561,924	601,873	647,453	709,713	711,615
3. Total End of Period	488,355	495,397	507,703	520,604	535,493	561,924	601,873	647,453	709,713	711,615	694,685
4. Average Stations in Service	478,720	492,979	500,937	515,133	525,349	545,348	585,262	622,544	684,092	715,677	701,786
Monthly Tel. Operations per Av. Station—Telephone Operating Revenues—											
5. Exchange Service Revenues	3.390	3.525	3.730	3.937	3.930	4.069	4.075	4.076	4.073	4.008	4.004
6. Toll Service Revenues	.674	.720	7.97	.894	1.016	1.044	1.041	1.113	1.51	1.042	.973
7. Miscel. Operating Revenues	.085	.094	.108	.114	.117	.113	.124	.124	.183	.179	.181
8. Total	4.149	4.339	4.685	4.945	5.063	5.226	5.240	5.313	5.407	5.229	5.158
9. Less, Licensee Revenues—Dr.	.153	.166	.181	.198	.210	.195	.200	.101	.077	.075	.074
10. Tel. Oper. Revenues	3.996	4.173	4.454	4.747	4.853	5.031	5.040	5.212	5.330	5.154	5.084
Telephone Operating Expenses:											
11. Current Maintenance	.691	.760	.791	.707	.812	.802	.793	.819	.927	.890	.868
12. Depreciation	.737	.754	.782	.801	.819	.846	.858	.898	.953	1.003	1.066
13. Traffic Expenses	1.013	1.108	1.163	1.177	1.230	1.284	1.212	1.137	1.134	.991	.850
14. Commercial Expenses	.344	.356	.373	.364	.372	.381	.392	.405	.419	.410	.432
15. Gen. & Miscel. Expenses	.126	.137	.150	.162	.151	.149	.168	.246	.255	.227	.229
16. Tel. Oper. Expenses	2.911	3.115	3.259	3.211	3.384	3.412	3.423	3.505	3.688	3.521	3.445
17. Net Tel. Operating Revenues	1.085	1.058	1.195	1.536	1.469	1.619	1.617	1.707	1.642	1.633	1.639
Maintenance Percentage to Plant											
18. Percentage of Current Maintenance to Average Plant in Service Except Intangible & All General Equipment Items	4.882%	5.244%	5.276%	4.606%	5.188%	4.991%	4.753%	4.709%	5.365%	4.821%	4.406%
19. Percentage of Depreciation to Average Plant in Service Except Intangible & All General Equipment Items but Office Furn. & Fixt. which are Included	5.237%	5.237%	5.249%	5.249%	5.196%	5.283%	5.147%	5.165%	5.485%	5.416%	5.390%

[† Red in copy.]

[fol. 12846] COMPANY WIDE CASE—WOOD EXHIBIT No. 21

The Ohio Bell Telephone Company

Formal Case No. 3307

Explanation of Method Used in Allocating the Refundable Amounts Shown in the Commission's Order of 7-5-34

[fol. 12847] Summary of Method Used in Allocating the Refundable Amounts Shown in the Commission's Order of 7-5-34

1. Refundable amounts were considered as being applicable first to Exchange service and second to Toll service and to be limited in amount, to the excess collections under increased rates as reported by the Company, or the excessive return as found by the Commission, whichever was the lower in each of the years under review.

2. The Commission found in its opinion of 1-16-34, an excessive return of $13,289,172 from 1925 to 1932 inclusive covering all classes of service furnished in the State of Ohio.

3. The first allocation of this amount was between Protesting and Non-Protesting Exchanges on the basis of the Total Exchange Revenues for each year as reported by the Company. This allocation resulted as follows:

Protesting Exchanges	$12,186,472
Non-Protesting Exchanges	1,102,700
Total	$13,289,172

4. A comparison of the above allocation was made with a similar allocation on the basis of suggested reductions in Exchange rates only, as submitted by the Company in response to the Commission's order of 3-1-34, which reflected the following results:

Protesting Exchanges	$12,187,443
Non-Protesting Exchanges	1,101,729
Total	$13,289,172

5. The entire amount thus allocated to Non-Protesting Exchanges, $1,102,700 was considered as non-refundable and did not enter further into the calculations.

6. A comparison of the amounts allocated to Protesting Exchanges for each year, aggregating $12,186,472 with the amounts reported by the Company as being collected under increased Exchange rates covered by bonds for each year, aggregating $14,887,674 disclosed the fact that the amounts so collected under increased Exchange rates were less in amount than the Commission's findings for the years 1925 and 1926 by $528,936 and $234,399 respectively. However, for each of the years 1927 to 1932 inclusive the findings of the Commission were less in amount than the collection under increased Exchange rates. Thus the aggregate refundable amount applicable to Protesting Exchanges was found to be $11,423,137 ($12,186,422 less $763,335) and this was allocated to the Protesting Exchanges for each year on the basis of the collections under increased Exchange rates covered by bonds.

7. Having proceeded thus far on the principle that refundable amounts should be applied first to Exchange service, and having found $763,335 for the years 1925 and 1926 that could not be so applied a comparison was made to ascertain what portion of this amount should be allocated to Toll service. This comparison disclosed the fact that the $510,142 collected under increased Toll rates for 1925 should be so allocated because it was less than the $628,936 of unallocated excess return found by the Commission for that year and the difference of $18,794 was considered as non-refundable. However, as the $234,399 of unallocated excess return found by the Commission for 1926 was less than the $548,088 collected by the Company under increased Toll rates for that year, the lower amount of $234,399 was considered refundable.

8. Summing up the above comments, allocations of the $13,289,172 of excess return as found by the Commission from 1925 to 1932 inclusive, resulted as follows:

[fol. 12848] Refundable Amounts:

Exchange Service 1925-1932 incl.		$11,423,137
Toll Service, 1925	$510,142	
" " 1926	234,399	744,541
Total		$12,167,678

Non-Refundable Amounts:

Exchange Service 1925-1932 Incl.	$1,102,700	
Toll Service, 1925	18,794	1,121,494
Total Excessive Return found by Commission		$13,289,172

The Ohio Bell Telephone Company

Formal Case No. 3307

Computation of Refundable and Non-Refundable Portions of Excessive Return as Found by Commission and as Shown in Its Order of 7-5-34

	Total exchange revenues reported by company			Allocation of Excessive return found by Commission		
	Exchanges protesting A.	Exchanges not protesting B.	Total all exchanges C.	Exchanges protesting D.	Exchanges not protesting E.	Total all exchanges F.
Year 1925	22,445,835.	2,108,564.	24,554,399.	1,666,131.	156,516.	1,822,647.
" 1926	24,413,986.	2,214,421.	26,628,407.	1,871,713.	169,770.	2,041,483.
" 1927	26,273,242.	2,344,515.	28,617,757.	1,823,857.c	162,753.	1,986,610.
" 1928	28,027,280.	2,420,627.	30,447,907.	1,772,238.d	153,063.	1,925,301.
" 1929	30,719,328.	2,712,354.	33,431,682.	1,344,624.e	118,723.	1,463,347.
" 1930	31,539,780.	2,883,112.	34,422,892.	1,357,589.f	124,100.	1,481,689.
" 1931	30,870,850.	2,851,687.	33,722,537.	1,519,405.g	140,355.	1,659,760.
" 1932	27,478,060.	2,560,261.	30,038,321.	830,915.h	77,420.	908,335.
" 1933	.....	Not Reported	.....	None	None	None
Total	221,768,361.	20,095,541.	241,863,902.	12,186,472.	1,102,700.	13,289,172.

	Protested amounts collected under increased rates covered by bonds as reported by company			Percentage refundable	
	Exchange G.	Toll H	Total I.	Column L to Column G J.	Column M to Column H K.
Year 1925	1,137,195.a	510,142.	1,647,337.	100.00000	100.00000
" 1926	1,637,314.b	548,088.	2,185,402.	100.00000	42.76667
" 1927	1,907,983.	583,776.	2,491,759.	95.59084	.....
" 1928	2,002,061.	663,623.	2,665,684.	88.52068	.....
" 1929	2,145,355.	764,458.	2,909,813.	62.67606	.....
" 1930	2,185,156.	737,055.	2,922,211.	62.12778	.....
" 1931	2,079,578.	664,736.	2,744,314.	73.06314	.....
" 1932	1,793,032.	509,516.	2,302,548.	46.34134	.....
" 1933	.....	Not Reported	.....	.....	.....
Total	14,887,674.	4,981,394.	19,869,068.		

Refundable and Non-Refundable Portions of Excessive Return

	Refundable		Non-Refundable		Total excessive return
	Exchange L.	Toll M.	Exchange N.	Toll O.	P.
Year 1925	1,187,195.a	510,142.	156,516.	18,794.	1,822,647.
" 1926	1,637,314.b	234,399.	169,770.	none	2,041,483.
" 1927	1,823,857.c	none	162,753.	"	1,986,610.
" 1928	1,772,238.d	"	153,063.	"	1,925,301.
" 1929	1,344,624.e	"	118,723.	"	1,463,347.
" 1930	1,357,589.f	"	124,100.	"	1,481,689.
" 1931	1,519,405.g	"	140,355.	"	1,659,760.
" 1932	830,915.h	"	77,420.	"	908,335.
" 1933	none	"	none	"	none
Total	11,423,137.	744,541.	1,102,700.	18,794.	13,289,172.

NOTE.—Refundable amounts have been considered as being applicable first, to Exchange service and second, to Toll service and to be limited in amount to the excess collections under increased rates as reported by the Company or the excessive return as found by the Commission, whichever is the lower in each year under review.

Column "L" for each year agrees with Columns "D" or "G" whichever is the lower.
Column "M" shows the excess of Column "D" over Column "G" to the extent that such excess is not greater than Column "H".
Column "N" agrees with Column "E".
Column "O" shows the excess of Column "D" over Column "G" above the amt. of such excess previously shown in Column "M".
Column "P" agrees with Column "F".

Protested Amounts Collected Under Increased Rates Covered by Bonds as Reported by Company

	1925	1926	1927	1928	1929	1930	1931	1932
Akron	142,887.	148,320.	159,519.	174,911.	196,018.	200,638.	189,647.	166,068.
Alton	341.	357.	389.	393.	433.	531.	582.	638.
Bridgeport, Bellaire & Martins Ferry	10,496.	30,850.	31,021.	30,238.	31,008.	31,697.	29,752.	24,927.
Canfield	455.	2,666.	2,665.	2,692.	2,679.	2,638.	2,566.	2,317.
Canton	.....	.....	78,638.	87,405.	94,487.	95,767.	88,409.	71,411.
Cleveland	86,717.	92,976.	99,160.	102,841.	113,937.	118,367.	115,487.	108,515.
Columbus	.....	374,678.	466,219.	482,194.	502,467.	502,122.	484,671.	428,858.
Coshocton	.....	2,229.	8,880.	8,862.	9,018.	8,903.	8,684.	7,955.
Dayton	268,119.	280,943.	306,739.	332,195.	362,615.	378,961.	367,680.	324,627.
Dublin	943.	947.	994.	1,038.	1,141.	1,213.	1,228.	1,225.
East Palestine	3,551.	3,542.	3,635.	3,756.	3,773.	3,763.	3,635.	3,322.
Gahanna	1,280.	1,168.	1,183.	1,142.	1,264.	1,409.	1,403.	1,333.
Galloway	787.	722.	729.	742.	732.	730.	659.	695.
Girard	1,917.	2,020.	2,089.	2,176.	2,227.	2,233.	2,031.	1,682.
Groveport	2,012.	1,798.	1,813.	1,837.	1,906.	1,996.	1,854.	1,801.
Harrisburg	1,690.	1,627.	1,583.	1,534.	1,582.	1,560.	1,488.	1,375.
Hilliards	1,072.	1,073.	1,100.	1,067.	1,301.	1,465.	1,464.	1,261.
Kent	4,753.	14,724.	15,010.	15,716.	16,478.	16,993.	16,478.	15,118.
Lancaster	13,626.	14,115.	14,482.	14,695.	14,710.	14,675.	14,455.	13,741.
Lockbourne	721.	827.	577.	552.	412.	356.	297.	270.
London	.....	493.	1,975.	1,925.	1,859.	1,717.	1,651.	1,539.
Marietta	19,753.	19,946.	19,539.	19,190.	19,359.	19,805.	18,218.	16,608.
Massillon	39,540.	41,322.	43,696.	44,748.	47,389.	46,878.	42,836.	36,365.
Mentor	.....	162.	679.	670.	868.	700.	824.	810.
Middletown	43,933.	45,694.	47,360.	48,984.	51,821.	53,110.	50,635.	45,633.
New Albany	1,013.	981.	968.	942.	973.	1,011.	1,007.	863.
Niles	6,119.	6,000.	5,778.	6,010.	6,375.	6,421.	5,671.	4,599.
Osborn	123.	492.	492.	492.	492.	492.	492.	492.
Pickerington	879.	853.	866.	918.	958.	744.	757.	733.
Piqua	12,110.	12,111.	12,123.	12,311.	12,615.	12,513.	12,032.	10,773.
Reynoldsburg	1,678.	1,644.	1,715.	1,788.	1,960.	2,090.	2,020.	1,920.
Ripley	888.	915.	911.	932.	933.	899.	876.	847.

Sedalia	.....	32.	131.	125.	123.	120.	112.	92.
South Charleston	934.	935.	951.	923.	939.	876.	828.	757.
South Solon	220.	199.	195.	173.	140.	136.	136.	125.
Springfield	.....	39,723.	53,497.	54,038.	58,290.	59,093.	55,208.	46,533.
Steubenville & Mingo Junction	22,014.	22,963.	23,598.	24,348.	25,540.	25,728.	24,077.	20,026.
Toledo	261,624.	270,064.	281,966.	291,519.	308,699.	309,143.	286,206.	230,547.
Toronto	2,182.	2,297.	2,471.	2,661.	2,737.	2,806.	2,641.	1,934.
Washington Court House	.....	2,040.	8,116.	8,199.	8,082.	7,851.	7,435.	6,560.
Worthington	5,307.	5,184.	5,449.	5,993.	6,411.	6,996.	7,123.	6,973.
Youngstown	177,511.	187,887.	199,112.	209,186.	230,862.	240,010.	226,333.	181,164.
Total Collected under Bond Exch	1,137,195.	1,637,314.	1,907,983.	2,002,061.	2,145,355.	2,185,156.	2,079,578.	1,793,032.
Toll	510,142.	548,088.	583,776.	663,623.	764,458.	737,055.	664,736.	509,516.
Total	1,647,337.	2,185,402.	2,491,759.	2,665,684.	2,909,813.	2,922,211.	2,744,314.	2,302,548.

[fol. 12851]

COMPANY WIDE CASE—WOOD EXHIBIT No. 22

No. 3307

The Ohio Bell Telephone Company

Formal Case No. 3307

Summary of Corrected Allocation of $13,289,172. Excess Return Found by the Commission from 1925 to 1932, Inclusive

In computing the allocations shown in Wood Exhibit No. 21, all revenues in protesting exchanges were so classified for the entire period from 1925 to 1932 inclusive. Inasmuch as increased rates covered by protests and bonds were not effective in the following exchanges until after 1925 or 1926, the revenues in these exchanges for these years, as indicated below, should have been classified under non-protesting instead of protesting exchanges.

	Exchange service revenues	
Exchanges	1925	1926
Canton	711,940.	750,709.
Columbus	2,632,978.	.....
Coshocton	66,705.	.....
London	43,099.	.....
Sedalia	3,630.	.....
Springfield	453,237.	.....
Washington Court House	84,880.	.....
Total	3,996,469.	750,709.

The effect of changing the classification of revenues as indicated above, is to reduce the amount refundable to Toll service patrons by $335,414. A summary of the corrected allocation of $13,289,172. excess return found by the Commission from 1925 to 1932 inclusive is as follows:

Refundable Amounts:		
Exchange Service 1925 to 1932 incl. per Schedule "A" attached to Commission's Order of 7-5-34		$11,423,137.
Toll Service, 1925	$232,282.	
" " 1926	176,845.	
		409,127.
Total		$11,832,264.
Non-Refundable Amounts:		
Exchange Service 1925 to 1932, incl.		1,456,908.
Total Excess Return found by the Commission		$13,289,172.

[fol. 12852] Company Wide Case

The Ohio Bell Telephone Company—Formal Case No. 3307

REPORT OF E. W. WOOD

August 11, 1934.

The Public Utilities Commission of Ohio, Columbus, Ohio.

GENTLEMEN:

As the result of recent hearing on your order dated 7-5-34 in the above case, I recommend the following changes in the provisions of that order.

Page 1:

For the figures in the "Toll" column at the foot of the page, substitute the following.

1925	$232,282.00
1926	176,845.00
Total	409,127.00

Page 2:

In the second line substitute $409,127.00 for the amount shown of $744,541.00. Immediately following the third paragraph, eliminate the column of percentages designated as "Toll."

Schedule "A":

Substitute the dates shown in Column A of the attached exhibit A for those shown under "Effective Date" of schedule A.

In compliance with your instructions I have compared the bases used, also the allocations made by the Commission (as corrected above) and by the Company (per Brett Exhibit No. 9). Both of these allocations treat the Commission's findings of $13,289,172. for excessive return, as being only partially refundable. I have also made further computations originally requested by the Commission from Mr. Brett, but later assigned to me, wherein the entire excessive return of $13.289,172. has been considered refundable exclusively to protesting exchanges. The results of these comparisons and computations are presented on the attached Exhibit "A" which is summarized and explained as follows:

Allocation of Partial Refund	Per Commission (Corrected) A.	Per Brett Exhibit No. 9 B.
1. Allocations to Protesting Exchanges:		
A. Considered Refundable to Exch. patrons	11,423,137	6,782,773
B. Considered Refundable to Toll patrons	409,127	409,127
C. Considered Non-Refundable		4,640,364
	11,832,264	11,832,264
2. Allocations to Non-Protesting Exchanges:		
A. Considered Non-Refundable	1,456,908	1,456,908
3. Total Excessive Return	13,289,172	13,289,172

The methods used in arriving at the above results may be briefly explained as follows:

A. The Commission used a three way method of allocation in determining refundable amounts; first, arriving at a preliminary separation as between protesting exchanges (11,832,264) and non-protesting exchanges ($1,456,908.) on the basis of Gross Exchange Service Revenues; second, limitation of the exchange refunds for each year to the allocated amounts or the amounts of exchange collections under bond, whichever was lower ($11,423,137.) with application of the excess to toll refunds in amounts not exceeding toll bonds ($409,127.); and third, a distribution of the refundable amounts to exchange patrons ($11,423,137.) on the basis of Excess Exchange Revenues Collected under Bond. The composite results for the entire period as shown in Columns "D" and "E" of the attached Exhibit "A" are reasonably uniform in each of the protesting exchanges.

[fol. 12853] B. The Company applied the preliminary method used by the Commission, based upon Gross Exchange Service Revenues, to arrive at the preliminary separation as between protesting exchanges ($11,832,264) and non-protesting exchanges ($1,456,908). The Company also made no change in the Commission's application of $409,127 to toll refunds. In distributing the $11,423,137 to protesting exchanges it did so upon the preliminary basis of Gross Exchange Service Revenues, applied to protesting exchanges only, and again limited exchange refunds to amounts collected under exchange bonds, thus arriving at the refundable amounts of $6,782,773 to exchange patrons. However, no allocation was made of the remainder of $4,640,364 this amount being considered as non-refundable. Had the Company consistently applied the Commission's method of determining toll refunds it would have allocated an additional amount of $3,813,243 to the $409,127 toll refund found by the Commission, and its "non-refundable" remainder of $4,640,364 would have been correspondingly reduced to the amount of $827,121. The composite results of the company's procedure are set forth in columns "F", "G" and "H" of the attached Exhibit "A" and these results are, of course, widely divergent in their relation to amounts collected under bond in the various protesting exchanges.

Further details showing annual totals of the composite figures referred to above as appearing in columns "D", "F" and "H" of Exhibit "A" are set forth in the attached Exhibit "B". Other figures, also computed for each year separately but shown on Exhibit "A" in total for the period are as follows:

Basic Figures:

Col. "B"—Gross Exchange Service Revenues.
Col. "C"—Excess Exchange Revenues Collected Under Bond.

Allocation of Entire Refund:—(to protesting exchanges only)

Col. "I"—on basis of Column "B".
Col. "J"—on basis of Column "C".

In further compliance with your instructions I have summarized and present below an explanation of the various allocation methods considered by the Commission, the extent to which they were used and the manner in which modifications were made by the Company in Brett Exhibit No. 9.

1. Valuations, Revenues and Expenses Method:

Having found a total excessive return of $13,289,172 for the State as a whole from 1925 to 1932 incl. on the basis of valuations, revenues and expenses, the most logical and consistent method of allocating this amount to the various exchanges and the toll system for the various years would probably be upon the basis of a complete break-down of such valuations, revenues and expenses. However, such details are not contained in the record and in view of the length of time already devoted to determining these factors for the State as a whole, it was considered by the Commission necessary to use an alternative method of allocation, as closely related as possible to the item of excessive return, rather than to prolong the case indefinitely for the admission of further voluminous evidence. The Commission states its position in this respect at the foot of page 29 of its opinion dated 1-16-34, which reads in part as follows:

"It is the judgment of the Commission that the Company's rates as fixed for each exchange before advanced rates were scheduled, represented a balanced consistent rate structure for the entire territory without — unreason-

able in qualities as between the rates of the several exchange areas, and are reasonably in harmony with the value of the property used in each exchange. If we were to attempt to determine a separate rate for each exchange upon the appraised value of the property used at that exchange, we would be led into an intolerable lengthening of this case without any assurance that the rate that might thus be established would in any substantial way vary from the relative rates worked out by the company in its group system." etc.

2. Rate Structure Method:

With the purpose in mind of securing pertinent data which could be used for allocation purposes, the Commission called upon the Company, in its order of 3-1-34, to file new rate schedules covering all classes of intrastate serv- [fol. 12854] ice which would produce net income for the year 1925 not in excess of the amount found by the Commission to be reasonable for that year, giving first consideration to a proper reduction of previously increased exchange and toll rates. The Company was also ordered to file statements showing in detail for each exchange and the toll system, the following data for each year from 1925 to 1932, incl.

a. Revenues produced by the rates actually collected.
b. Revenues that would have been produced by the new rate schedules ordered herein.
c. Net reductions in revenues under new rate schedules.
d. Amounts collected under bond from protesting patrons identified with this proceeding.

Having thus given the Company an opportunity to prepare new rate schedules based upon its own best judgment as to what should constitute a properly balanced rate structure, with the single provision that some decrease should be made in previously increased rates, the Commission contemplated using the net reductions called for in "C" above in allocating the $13,289,172 excess revenues throughout the State and could have then ordered refund of the portion thereof which pertained to protesting patrons. In response to this order, the Company filed on 4-17-34 two sets of rates and figures, the first covering revised exchange and toll rates and the second covering revised exchange rates only.

Both of these statements were so qualified with protests, as to render them mere calculations prof-erred in compliance with the requirements of the Commission's order. The provision calling for reductions in rates that had formerly been increased was noticeably disregarded in many instances. Thus, the figures sought by the Commission for use as a basis of allocation, consisting of item (c)—Net Reductions in Revenues under New Rate Schedules—were practically discredited, particularly as they related to each individual exchange. However, summaries of such figures, applicable to exchange rates only were made to ascertain the results that would be obtained in using them as a basis for allocating the excess return of $13,289,172 between the Protesting and Non-Protesting groups of exchanges. This allocation, which was not used by the Commission except for comparative purposes, resulted as follows:

Protesting Exchanges	$11,943,755	89.88%
Non-Protesting Exchanges	1,345,417	10.12%
Total Excessive Return	13,289,172	100.00%

3. Excess Collections Method:

Referring next to the statements submitted by the Company in response to item (d) of the Commission's order of 3-1-34 representing Amounts Collected under Bond from Protesting Patrons identified with this Proceeding. These amounts were stated to be the approximate differences between the revenues actually collected and the revenues that would have been collected had no increases in the previous rate schedules been made. However, they pertained only to the protesting patrons, as stipulated in the Commission's order, and did not reflect excess collections over previous rates, from non-protesting patrons. Judging this data in the light of the Commission's viewpoint as expressed at the foot of page 29 of its opinion dated 1-16-34, it was considered to present the best available basis for making allocations to individual exchanges within the protesting group of exchanges, and it was so used for that purpose.

Had this data also reflected excess collections from non-protesting patrons, it could have been used to make the entire allocation upon a uniform basis. However, as it was apparently complete for approximately nine-tenths of the proposed allocation and incomplete for only about one-tenth

thereof, it could not be discarded for a less justifiable method as pertaining to the nine-tenths proportion. A request was made by counsel from Cleveland at the hearing of 8-3-34 which if granted would have supplied the missing data, but upon protest by the Company that compliance would require a large expenditure of time and money, the request was denied by the Commission. Subsequent calculations have been made on the theory that approximately the same ratio of excess collections were received from increase rates in non-protesting exchanges as were collected under bond in protesting exchanges, and if this were true the complete allocation on the Excess Collection Method would have shown the following approximate separation between the Protesting and Non-Protesting groups of exchanges.

Protesting Exchanges	$12,825,243	96.51%
Non-Protesting Exchanges	463,929	3.49%
Total Excessive Return	13,289,172	100.00%

[fol. 12855] 4. Exchange Revenue Method:

Due to the fact that the Excess Collections Method was incomplete only as it related to the minor proportion of excessive return applicable to Non-Protesting Exchanges and also due to the fact that it appeared to be the most meritorious method available for distributing the major portion of excessive return to Protesting Exchanges, it was decided to overcome this deficiency by making a preliminary allocation as between the groups of Protesting and Non-Protesting exchanges. Accordingly, reference was again made to the data filed by the Company on 4-17-34 and a summary was made of the amounts furnished in response to item (a)—Revenue Produced by Rates Actually Collected. These figures reached every exchange in Ohio and were not subject to the violent criticisms of the Company as to its new rate schedules filed in response to item (b) or the reductions under such new rate schedules filed in response to item (c). It was recognized that these figures, representing advanced rates, did not reflect the same interpretations as to valuations, revenues and expenses which the Commission attached to the old rates effective before advances were made (page 29 of 1-16-34 opinion) but they were the only remaining figures in the record upon which

a State Wide Allocation could be based. Therefore, the objection as to their being less representative of valuations, etc., than revenue derived from the previously existing old rates was waived in consideration of the fact that there were no alternative figures to use and also the fact that for the purpose of a preliminary allocation only whatever element of error they might contain, would be largely rectified or at least minimized through re-allocation to the individual Protesting exchanges according to the more acceptable Excess Collections Method. The results of using these Exchange Revenues Figures to accomplish a preliminary allocation of excess return as between the Protesting and Non-Protesting groups of Exchanges, were as follows:

Protesting Exchanges	$11,832,264	89.04%
Non-Protesting Exchanges	1,456,908	10.96%
	13,289,172	100.00%

5. Commission's Method:

In deciding upon its method of allocation the Commission chose to disregard any direct apportionment to toll service but to consider refundable amounts as being applicable first, to exchange service and second, to toll service, and in both cases to be limited to the excess collections under bond or the allocated amount of excessive return, whichever was lower in each of the years under review. Its allocation had for its object the ascertainment of amounts refundable during each year to patrons in each of the Protesting Exchanges and the further amounts refundable during each year to patrons of the toll system. Its method of allocation was applied in three steps, as follows:

A. A preliminary allocation was made between the Protesting and Non-Protesting groups of exchanges on the basis of the Exchange Revenue Method heretofore described. This resulted in classifying $11,832,264, or 89.04% of the total excessive return as being refundable. Had the Commission used the Rate Structure Method or the Excess Collections Method as heretofore described it would have classified as refundable the larger amounts of $11,943,755, or $12,825,243, respectively.

B. The annual totals which aggregated $11,832,264, were then compared with the annual amounts collected un-

der bond for the protesting group of exchanges and by taking the lower amount for each year it was found that $11,423,137 should be allocated to such exchanges, which left $409,127 for allocation to the toll system during 1925 and 1926. This amount was also less than the toll revenues collected under bond for each of these years.

C. A final allocation was then made of the $11,423,137 to each of the protesting exchanges on the basis of the Excess Collections Method heretofore discussed and this produced the results shown on Schedule "A" of the Commission's order of 7-5-34, and column "D" of the attached Exhibit "A".

6. Company's Modifications of Commission's Method:

Claiming inconsistency on the part of the Commission in using more than one method of allocation, but refraining from an endorsement of any of the methods employed, the Company interpreted the "Exchange Revenue Method" [fol. 12856] as being more advantageous to it and filed Brett Exhibit No. 9 to show, what it stated would have been the results, had this method been used exclusively by the Commission. The claim was that amounts found refundable to protesting exchanges would have been reduced by $4,640,364 to the figure of $6,782,773 while no change would have been made in the amount of $409,127 refundable to patrons of the toll system.

In arriving at its results the Company failed to follow through on the second step "B" of the Commission's Method and had this been done, an additional refund to toll patrons of $3,813,243 would have been developed thus reducing the claimed difference of $4,640,364 to $827,121. Also, in making an example of the Exchange Revenue Method the Company chose what has been explained as the preliminary method employed by the Commission to eliminate a minor non-refundable amount before applying the more fundamental Excess Collections Method in allocating the major refundable amount. The Company pointed out that the Exchange Revenue Method anticipated the same number of cents excess revenue in every dollar of exchange revenue throughout the entire State. In using this method for its preliminary allocation the Commission had

in effect concurred in this viewpoint to the limited extent that it might be applied to the "average dollar" in both the Protesting and Non-Protesting groups of exchanges. It did not subscribe to this viewpoint when applied to each individual dollar of Exchange Revenues in each individual exchange as has been the result of the company's application of the "Exchange Revenue Method" as the sole method of allocation.

On Page 9 of Brett Exhibit 9 the Company calls attention to a situation in Cleveland, Ohio, where the total exchange revenues were $103,677,597 and only $838,000 thereof were collected under bond. It then applies its own modification of the Commission's preliminary method and shows that on the basis thereof $4,629,766 in excess of the $838,000 would be allocated to Cleveland. The point of this showing seems to be an argument in favor of confining the basis of allocation strictly to the revenues from increased rates or the amounts of excess collections under bond, and the impression seems also to be conveyed that had such a restriction been made in all exchanges, a smaller aggregate amount would have been found to be refundable. This would, of course, be true if the "excess cents per dollar" as computed by the Company on Gross Exchange Service Revenues of $217,021,179 were applied only to excess Exchange Revenues collected under bond of $14,887,674 but such a proceedure would be manifestly inconsistent and erroneous. However, if the "excess cents per dollar" were computed on the Excess Exchange Revenues collected under bond, $14,887,674 and applied to the respective amounts collected under bond for each exchange, the results would be logical and exactly in accord with the Commission's allocation. Cleveland, having the largest Exchange Service Revenues in the State and relatively a very small protested amount collected under Bond, would naturally receive a large allocation on the "Exchange Revenue Method" but only a normally proportionate allocation on the "Excess Collections Method". The $4,629,766 difference pointed out by the company in Cleveland accounts for practically all of the $4,640,364 difference between the Commission's method and the Company's Modified Method of allocating exchange refunds.

Respectfully submitted, E. W. Wood.

(Here follows 1 paster, folio 12857)

EXHIBIT A

The Ohio Bell Telephone Company—Formal Case No. 3307

Summary of Basic Figures and Proposed Methods of Allocation in Respect to the Excessive Return Found by the Commission from 1925 to 1932 Incl.

		Basic figures			Allocation of partial refund					Allocation of total refund	
					Refundable & Non-refundable excess return from 1925 to 1932 incl.					Total excess return 1925–1932 Entirely refundable on basis of	
					Corrected order of 7-5-34		Brett Exhibit No. 9				
		Effective date of protests (A)	Gross exchange serv. rev. 1925 to 1932 incl. (B)	Excess exch. rev. under bond 1925 to 1932 incl. (C)	Amount (D)	% of Col. C (E)	Amount (F)	% of Col. C (G)	Excess Col. D over Col. F (H)	Gross exch. rev. (I)	Bonded exch. rev. (J)
1	Akron, Barberton & Cuyahoga Falls	8- 1-24*	15,008,815.	1,378,008.	1,061,553.	76.73%	778,685.	56.51%	282,868.	906,424.	1,253,485.
2	Alton	1- 1-25	16,359.	3,664.	2,740	74.78%	843.	23.01%	1,897.	986.	3,217.
3	Bridgeport, Bellaire & Martins Ferry	9- 1-25	1,602,899.	219,989.	170,184.	77.36%	85,517.	38.87%	84,667.	102,370.	195,684.
4	Canfield	11- 1-25	97,375.	18,678.	14,319.	76.66%	5,052.	27.06%	9,267.	6,167.	16,255.
5	Canton (1925: 711,940. 1926: 750,709)	2- 1-27	5,435,057.	516,117.	368,948.	71.49%	271,382.	52.58%	97,566.	295,728.	402,057.
6	Cleveland	8- 1-24*	103,677,597.	838,000.	645,132.	76.98%	838,000.	100.00%	192,868. (Red)	6,416,635.	762,180.
7	Columbus (1925: 2,632,978)	3- 1-26	25,308,013.	3,241,204.	2,426,916.	74.88%	1,318,208.	40.67%	1,108,708.	1,470,585.	2,708,590.
8	Coshocton (1925: 66,705)	10- 1-26	542,473.	54,531.	39,776.	72.94%	25,792.	47.30%	13,984.	31,784.	43,696.
9	Dayton	8- 1-24*	15,028,680.	2,621,880.	2,018,126.	76.97%	788,842.	30.09%	1,229,284.	922,664.	2,381,070.
10	Dublin	1- 1-25	36,836.	8,729.	6,693.	76.68%	1,938.	22.20%	4,755.	2,287.	7,926.
11	East Palestine	1- 1-25	193,686.	28,977.	22,791.	78.65%	10,357.	35.74%	12,434.	12,235.	27,214.
12	Gahanna	1- 1-25	38,946.	10,152.	7,871.	77.53%	2,044.	20.13%	5,827.	2,408.	9,419.
13	Galloway	1- 1-25	21,728.	5,796.	4,580.	79.02%	1,177.	20.31%	3,403.	1,404.	5,506.
14	Girard	10- 1-24*	279,373.	16,375.	12,906.	78.82%	14,340.	87.57%	1,434. (Red)	17,525.	15,365.
15	Groveport	1- 1-25	55,147.	15,017.	11,794.	78.54%	2,962.	19.72%	8,832.	3,520.	14,167.
16	Harrisburg	1- 1-25	52,464.	12,434.	9,870.	79.38%	2,855.	22.96%	7,015.	3,410.	11,878.
17	Hilliards	1- 1-25	42,548.	9,803.	7,521.	76.72%	2,247.	22.92%	5,274.	2,654.	8,914.
18	Kent	9- 1-25	504,115.	115,270.	87,667.	76.05%	26,780.	23.23%	60,887.	31,368.	100,290.
19	Lancaster	12- 1-20*	1,013,606.	114,499.	89,858.	78.48%	54,368.	47.48%	35,490.	64,358.	107,132.
20	Lockbourne	1- 1-25	16,454.	3,812.	3,210.	84.21%	903.	23.69%	2,307.	1,091.	3,966.
21	London (1925: 43,099)	10- 1-26	316,632.	11,159	8,236.	73.81%	10,857.	97.29%	2,621. (Red)	18,711.	9,052.
22	Marietta	8- 1-24*	1,209,712.	152,418.	120,808.	79.26%	65,100.	42.71%	55,708.	77,140.	144,915.
23	Massillon	8- 1-24*	1,572,228.	342,765.	269,211.	78.54%	84,433	24.63%	184,778.	99,705.	320,140.
24	Mentor	10- 1-26	.....	4,513	3,235.	71.68%	4,513.	100.00%	1,278. (Red)	.....	3,552.
25	Middletown	8- 1-24*	1,715,138.	387,170.	301,878.	77.97%	91,311.	23.58%	210,567.	107,594.	358,694.
26	New Albany	1- 1-25	34,749.	7,758.	6,127.	78.98%	1,856.	23.92%	4,271.	2,206.	7,351.
27	Niles	10- 1-24*	616,167.	46,973.	37,221.	79.24%	33,063.	70.39%	4,158.	39,055.	44,642.
28	Osborn	10- 1-25	61,929.	3,567.	2,721.	76.28%	2,986.	83.71%	265. (Red)	3,779.	3,107.
29	Pickerington	1- 1-25	32,059.	6,708.	5,328.	79.43%	1,697.	25.30%	3,631.	2,007.	6,390.
30	Piqua	9- 1-24*	807,076.	96,588.	76,171.	78.86%	42,926.	44.44%	33,245.	50,724.	91,122.
31	Reynoldsburg	1- 1-25	59,953.	14,815.	11,436.	77.19%	3,165.	21.36%	8,271.	3,732.	13,583.
32	Ripley	1- 1-21*	90,351.	7,201.	5,676.	78.82%	4,856.	67.44%	820.	5,755.	6,782.
33	Sedalia (1925: 3,630)	10- 1-26	23,647.	735.	545.	74.15%	722.	98.23%	177. (Red)	1,425.	597.
34	South Charleston	1- 1-25	85,013.	7,138.	5,680.	79.57%	4,589.	64.29%	1,091.	5,461.	6,815.
35	South Solon	1- 1-25	18,157.	1,324.	1,088.	82.18%	989.	74.70%	99.	1,174.	1,328.
36	Springfield (1925: 453,237)	4- 1-26	3,719,363.	366,382.	273,844.	74.74%	195,113.	53.25%	78,731.	217,963.	304,662.
37	Steubenville and Mingo Junction	9- 1-24*	2,059,924.	188,294.	147,950.	78.57%	108,942.	57.86%	39,008.	128,094.	176,125.
38	Toledo	8- 1-24*	23,770,236.	2,239,768.	1,760,770.	78.61%	1,265,893.	56.52%	494,877.	1,488,175.	2,095,383.
39	Toronto	12- 1-24*	204,411.	19,729.	15,480.	78.46%	10,994.	55.73%	4,486.	12,959.	18,351.
40	Washington Court House (1925: 84,880.)	10- 1-26	620,447	48,233.	35,440.	73.48%	28,939.	60.00%	6,501.	36,882.	38,939.
41	Worthington	1- 1-25	133,067.	49,436.	37,805.	76.47%	6,955.	14.07%	30,850.	8,179.	44,741.
42	Youngstown	6- 1-24*	10,898,749.	1,652,065.	1,284,032.	77.72%	580,582.	35.14%	703,450.	682,856.	1,519,890.
43	Total Protesting Exchanges		217,021,139. #	14,887,674.	11,423,137.	76.73%	6,782,773.	45.56%	4,640,364.	13,289,172.	13,289,172.
44	Total Toll System		Not considered	4,981,394.	409,127.		409,127.		.....	.....	.....
45	Total Considered Refundable		.....	.....	11,832,264.		7,191,900.		.....	13,289,172.	13,289,172.
46	Balance Considered Non-Refundable		24,842,723. #	.....	1,456,908.		6,097,272.		4,640,364. (Red)	.....	.....
47	Total		241,863,902	19,869,068.	13,289,172.		13,289,172.		.....	13,289,172.	13,289,172.

* These Computations do not reach the period prior to 1-1-25.

\# Line 43 excludes $4,747,178, which is included in Line 46 as explained below.

Line 46 represents the following items:

Revenues in Non-Protesting Exchanges whether increased or not	20,095,545.
Revenues in certain protesting exchanges during 1925 and 1926, prior to the effective date of increases, as shown in parentheses on Lines 5, 7, 8, 21, 33, 36 and 40	4,747,178.
Total	24,842,723.

EXHIBIT B

The Ohio Bell Telephone Co.—Formal Case No. 3307

Commission's Allocation of Excessive Return From 1925 to 1932 Incl.

	Total exchange revenues reported by company			Allocation of excessive return found by commission				
	Exchanges protesting A	Exchanges not protesting B	Total all exchanges C	Exchanges protesting D		Exchanges not protesting E		Total all exchanges F
Year 1925	18,449,365.	6,105,034.	24,554,399.	1,369,477.		453,170.		1,822,647.
" 1926	23,663,276.	2,965,131.	26,628,407.	1,814,159.		227,324.		2,041,483.
" 1927	26,273,242.	2,344,515.	28,617,757.	1,823,857.	c	162,753.		1,986,610.
" 1928	28,027,277.	2,420,630.	30,447,907.	1,772,238.	d	153,063.		1,925,301.
" 1929	30,719,328.	2,712,354.	33,431,682.	1,344,624.	e	118,723.		1,463,347.
" 1930	31,539,782.	2,883,110.	34,422,892.	1,357,589.	f	124,100.		1,481,689.
" 1931	30,870,850.	2,851,687.	33,722,537.	1,519,405.	g	140,355.		1,659,760.
" 1932	27,478,059.	2,560,262.	30,038,321.	830,915.	h	77,420.		908,335.
Total	217,021,179.	24,842,723.	241,863,902.	11,832,264.		1,456,908.		13,289,172.

	Protested amounts collected under increased rates covered by bonds as reported by company			Percentage refundable	
	Exchange G	Toll H	Total I	Column L to Column G J	Column M to Column H K
Year 1925	1,137,195. a	510,142.	1,647,337.	100.00000	45.53281
" 1926	1,637,314. b	548,088.	2,185,402.	100.00000	41.47582
" 1927	1,907,982.	583,776.	2,491,759.	95.59084	.....
" 1928	2,002,061.	663,623.	2,665,684.	88.52068	.....
" 1929	2,145,355.	764,458.	2,909,813.	62.67608	.....
" 1930	2,185,156.	737,055.	2,922,211.	62.12778	.....
" 1931	2,079,578.	664,736.	2,744,314.	73.06314	.....
" 1932	1,793,082.	509,516.	2,302,548.	46.34134	.....
Total	14,887,674.	4,981,394.	19,869,068.		

Exhibit E—Continued

Refundable and non-refundable portions of excessive return

	Refundable			Non-refundable	Total excessive return
	Exchange L		Toll M	Exchange N	O
Year 1925	1,137,195.	a	232,282.	453,170.	1,822,647.
" 1926	1,637,314.	b	176,845.	227,324.	2,041,483.
" 1927	1,823,857.	c	.....	162,753.	1,986,610.
" 1928	1,772,238.	d	.....	153,063.	1,925,301.
" 1929	1,344,624.	e	.....	118,723.	1,463,347.
" 1930	1,357,589.	f	.....	124,100.	1,481,689.
" 1931	1,519,405.	g	.....	140,355.	1,659,760.
" 1932	830,915.	h	.....	77,420.	908,335.
Total	11,423,137.		409,127.	1,456,908.	13,289,172.

Columns "L" for each year agrees with Columns "D" or "G" whichever is the lower.
Column "M" shows the excess of Column "D" over Column "G" (not to exceed Column "H").
Column "N" agrees with Column "E".
Column "O" agrees with Column "F".

Company's modification of commission's allocation pertaining only to refundable exchange revenues shown in column "L"

	Treated by company as		Total column "L"	Additional toll refunds not computed by company
	Refundable P	Non-refundable Q	R	S
Year 1925	571,021.	566,174.	1,137,195.	277,860.
" 1926	933,210.	704,104.	1,637,314.	371,243.
" 1927	1,084,164.	739,693.	1,823,857.	583,776.
" 1928	1,058,586.	713,652.	1,772,238.	663,623.
" 1929	832,316.	512,308.	1,344,624.	512,308.
" 1930	842,995.	514,594.	1,357,589.	514,594.
" 1931	917,791.	601,614.	1,519,405.	601,614.
" 1932	542,690.	288,225.	830,915.	288,225.
Total	6,782,773.	4,640,364.	11,423,137.	3,813,243.

Columns "P", "Q" and "R" agree with page 8 of Brett Exhibit No. 9.
Column "R" agrees with Column "L".

[fol. 12859] COMPANY WIDE CASE—RESPONSES OF RICHARD H. GREGORY, NUMBERED 1 TO 12, INCLUSIVE, 14, 15 AND 17 TO 19, INCLUSIVE, TO REQUESTS OF SPECIAL COUNSEL OF JUNE 17 AND 18, 1931

Gregory Response—Revised No. 1

Analysis of Average Investment in Operations

Bell Business

Years 1916–1930, Inclusive

(Dollars in Thousands)

Years	Plant	Merchandise	Receivables	Cash	Total Assets	Current Payables	Average Investment
1916	$16,282	$19,873	$11,527	$3,602	$51,284	$5,172	$46,112
1917	19,719	33,647	16,049	4,219	73,634	7,450	66,184
1918	21,525	34,883	15,562	3,619	75,589	4,904	70,685
1919	23,721	31,174	16,004	3,518	74,417	4,478	69,939
1920	29,996	47,908	22,755	5,550	106,209	7,295	98,914
1921	39,007	55,831	28,231	9,756	132,825	7,495	125,330
1922	44,476	48,001	29,242	11,573	133,292	10,203	123,089
1923	49,468	57,462	30,688	7,774	145,392	13,888	131,504
1924	58,190	70,914	39,561	8,671	177,336	18,848	158,488
1925	63,750	57,127	36,053	24,680	181,610	18,525	163,085
1926	68,783	56,214	42,841	4,387	172,225	11,970	160,255
1927	75,769	60,108	36,418	6,041	178,336	10,965	167,371
1928	80,705	51,614	36,665	6,923	175,907	14,529	161,378
1929	95,046	74,386	50,215	8,817	228,464	23,957	204,507
1930	139,988	91,962	49,799	9,429	291,178	20,622	270,556
Total	826,425	791,104	461,610	118,559	2,197,698	180,301	2,017,397

454—539

8213

[fol. 12860]

Gregory Response Original No. 1

Years	Plant	Merchandise	Receivables	Cash	Total Assets	Current Payables	Average Investment
1916	$16,282	$19,873	$11,527	$3,602	$51,284	$5,172	$46,112
1917	19,719	33,647	16,049	4,219	73,634	7,450	66,184
1918	21,525	34,883	15,562	3,619	75,589	4,904	70,685
1919	23,721	31,174	16,004	3,518	74,417	4,478	69,939
1920	29,996	47,908	22,755	5,550	106,209	7,295	98,914
1921	39,007	55,831	28,231	9,756	132,825	7,495	125,330
1922	44,476	48,001	29,242	11,573	133,292	10,203	123,089
1923	49,468	57,462	30,688	7,774	145,392	13,888	131,504
1924	58,190	70,914	39,561	8,671	177,336	18,848	158,488
1925	63,750	57,127	36,053	24,680	181,610	18,525	163,085
1926	66,624	56,998	40,673	11,762	175,057	14,802	160,255
1927	75,769	60,108	36,418	6,041	178,336	10,965	167,371
1928	80,705	51,614	36,665	6,923	175,907	14,529	161,378
1929	95,046	74,386	50,215	8,817	228,464	23,957	204,507
1930	139,988	91,962	49,799	9,429	291,178	20,622	270,556
Total	824,266	790,888	459,442	125,934	2,200,530	183,133	2,017,397

[fol. 12861] COMPANY WIDE CASE—GREGORY RESPONSE No. 2—Part 1

Billing of Repairs Included in Sales as Shown in Exhibit 1, Together with Cost of Repairs, 1916 to 1930, Inclusive

(Dollars in Thousands)

	Billing	Total Cost
1916	$1,408	$1,398
1917	1,685	1,679
1918	1,867	1,871
1919	2,017	2,022
1920	2,611	2,648
1921	2,989	2,984
1922	2,738	2,800
1923	3,495	3,476
1924	3,331	3,429
1925	3,543	3,498
1926	4,714	4,603
1927	5,273	5,372
1928	5,957	5,923
1929	7,897	7,761
1930	8,669	8,471
	58,194	57,935

[fol. 12862] No. 2—Part 2

Billing of Repairs to Ohio Bell Telephone Company, Included in Sales as Shown in Exhibit 7, 1922 to 1930, Inclusive

(Dollars in Thousands)

1922	$54
1923	111
1924	132
1925	95
1926	135
1927	134
1928	178
1929	263
1930	269
	1,371

[fol. 12863] COMPANY WIDE CASE—GREGORY RESPONSE No. 3

Part 1

Copy

This Agreement made this sixth day of February A. D. 1882 by and between The American Bell Telephone Company, a corporation created and existing under the laws of the Commonwealth of Massachusetts, of the first part, and the Western Electric Company, a corporation created and existing under the laws of the State of Illinois, of the second part.

Witnesseth:

Whereas said second party desires to be employed by said first party to manufacture the telephones required by it, said first party, and to be licensed to manufacture telephonic appliances and apparatus other than telephones under letters-patent now owned or controlled or which may hereafter be owned or controlled by said first party, and whereas said second party owns certain inventions, patents, and rights under patents; relating to telephones and telephonic appliances—

Now therefore it is agreed:

1. Said second party agrees that it will, if said first party shall elect to purchase the same at any time within six months from the date hereof, sell, assign, and transfer to the first party at the actual cost thereof to it, said second party, either, or any, or all the inventions in electrical speaking telephones, or improvements therein, or applicable thereto, which it said second party now owns, and further that it said second party will from time to time, if and whenever it shall acquire any inventions in electric speaking telephones, or improvements therein, or applicable thereto, forthwith notify said first party thereof and that it will, in case said first party shall elect to purchase the same within six months after such notice sell, assign, and transfer the same to said first party at the actual cost thereof to said second party.

The word "telephone" as used in this contract includes all instruments employed for the electrical transmission of articulate speech, including therein all attachments and devices which serve to cause, to improve, or to modify the articulating current or the effects thereof.

2. Said first party agrees that it will employ said second party during the existence of this contract to manufacture telephones required by it, The American Bell Telephone Company, whether for use in the United States, or for export, upon the terms and conditions following, that is to say:

Said telephones shall be manufactured only at such of the manufactories of said second party as said first party may from time to time designate.

At all times during their manufacture and upon their completion the instruments and the materials employed shall be subject to the inspection and acceptance of Superintendents and inspectors appointed by said first party.

The price to be paid therefor shall be the actual cost thereof with an addition of twenty per cent of such cost as manufacturer's profit.

[fol. 12864] Said second party shall promptly manufacture and supply all telephones ordered by said American Bell Telephone Company and shall provide itself with facilities for making them in such quantities as the course of business may demand.

Said telephones shall be of such patterns and styles and shall embody such inventions and improvements as said first party may from time to time prescribe and shall be made in all respects as they shall direct as to style, material, workmanship and finish.

In addition to the patent marks and figures said telephones shall bear such other marks and figures as said American Bell Telephone Company shall from time to time direct and no others.

Said manufacture shall be subject to such regulations as may in the opinion of the first party be necessary for its protection and as it shall from time to time prescribe to said second party.

Except as in this Article provided for the second party shall not engage in the manufacture of telephones within the United States.

Said second party faithfully complying with the terms of this employment, said first party agrees that it will during the existence of this contract employ no others to manufacture telephones.

3. Said second party hath granted and doth hereby grant to the first party the sole and exclusive right and license

during the full term for which patents thereon have been or may be granted to make, use, and sell, and to license others, except only the existing licensed manufacturers of said first party named in Article 4 hereof, to make, use, and sell, in call bells, switches and other telephonic appliances, any inventions or improvements therein which it said second party does now or may hereafter own or control, in whole or in part, by contract or otherwise, whether patented or not, "Telephonic appliances" include calls, switches, switch boards, annunciators, exchange furniture, and other apparatus and devices adapted for use on or for telephone lines, except telephones as above defined.

The second party agrees that it will from time to time and at all times do, execute, and deliver such other and further acts and instruments, if any, as may be necessary to secure to and vest in said first party such sole and exclusive right and license.

4. Said first party hereby grants and agrees to grant (subject however as to inventions hereafter directly acquired by said first party to the provisions of j of this article) to the second party a license exclusive except as hereinafter stated upon the terms and conditions and subject to the limitations herein expressed during the full term for which letters-patent thereon have been or may be granted to make and to sell call bells, switches and other telephonic appliances as above defined embodying any inventions or improvements thereon which it said first party does now or may hereafter own or control (including herein the inventions and improvements licensed to it, said first party, by said second party in the previous article hereof); but said second party shall and said second party hereby agrees that it will

[fol. 12865] (a) Assume and pay or discharge any and all royalties and other obligations which said first party is or may be bound to pay or perform on or on account of said inventions or any of them.

(b) Within the United States sell such apparatus only to the licensees of telephones of the American Bell Telephone Company and to them at prices not exhorbitant or unreasonable, and under the terms and limitations hereinafter stated, such prices are to be uniform for the different classes of Licensees of said American Bell Telephone Company.

(c) In selling such appliances for use in foreign countries it will in each case retain the title thereto until they are landed in the foreign country to which they are sent: and will insert in its bill heads therefor the following, or such similar notice as the first party may require viz:—

"The articles herein named are to remain the property of the Western Electric Company until landed in ——. It is understood and agreed to by the purchaser that no right to use the articles herein named in the United States, and no right to use any patents whatever granted by the United States is conveyed hereby, no consideration having been paid for such use."

and will insert in its bill heads for appliances which it is authorized to sell to Licensees of the American Bell Telephone Company in the United States the following or such similar notices as the first party may require viz:

"The call bells and other telephonic appliances included in this bill are made under patents which belong to the American Bell Telephone Company or which they have the exclusive right to use, and are only licensed to be used in connection with telephones licensed by said Company and at Stations using such telephones and the purchaser by accepting them agrees not to use them otherwise nor to dispose of them to anyone except those so licensed."

and will conform to such other similar regulations as said first party may reasonably require for its protection and may from time to time prescribe to said second party.

(d) Mark such apparatus in addition to the patent numbers and marks with such other numbers, marks, notices, or names, and no others, and in such manner as said first party shall from time to time prescribe.

(e) Promptly manufacture and supply all such apparatus as it is hereby authorized to supply, and of such patterns and styles and embodying such inventions and improvements as may be ordered by the parties to whom it is authorized to dispose of the same; and will provide itself with facilities for making such apparatus in such quantities as the course of business may demand.

(f) Will on the first days of January and July in each year during the continuance hereof, make full and true re-

turns under oath of all and singular the telephonic appliances and apparatus manufactured hereunder.

(g) And except as in this article provided shall not engage in the manufacture of telephonic appliances within the United States.

[fol. 12866] (h) The party of the second part agrees that all instruments or apparatus manufactured under this license shall be of the most approved forms and first class in point of material finish and workmanship and shall be subject to the inspection of the party of the first part.

(1) The license hereby granted is not exclusive as to inventions or improvements in cables, conductors, insulators, or the manner of constructing and arranging lines (apart from switches and instruments) and

The rights in this article granted are subject to the existing rights of Post and Company of Cincinnati Ohio under contract dated June 27, 1879 with the National Bell Telephone Company; of Davis and Watts of Baltimore Maryland under contract dated June 24, 1879 with the National Bell Telephone Company; of the Electric Merchandising Company under contract dated June 11, 1879 with the National Bell Telephone Company; and to the manufacturing rights of the Telephone and Telegraph Construction Company under contract dated October 24, 1877 with Gardiner G. Hubbard, Trustee. But the first party agrees that it will within six months after request therefor from said second party give notice to terminate such of said last named contracts as can be so terminated as therein provided; and it is agreed that the second party shall until such termination be entitled to receive all royalties accruing to the first party thereunder after July 1, 1881 on account of manufactures less only royalties which said first party may be bound to pay on account thereof.

(j) In case said first party shall hereafter acquire any invention or inventions in telephone appliances as above defined, other than such as it may hereafter acquire by license from the second party under Article 3 hereof, it shall forthwith notify said second party thereof, and such invention or inventions shall in case said second party shall so elect within six months from the date of such notice, come under the provisions of this Article 4 hereof with like

effect as if such invention or inventions were now owned by said first party, but the second party, in case it shall elect to have such license, shall forthwith upon making such election repay to said first party the cost of such invention or inventions and assume any and all royalties and other obligations which said first party may be bound to pay or perform on or on account of such invention or inventions.

5. Whereas the due prosecution of the business of said Telephone Company and of its licensees, users of its telephones, requires that telephones and telephonic appliances of the most approved forms and workmanship by promptly furnished and as herein provided, and whereas the said Telephone Company is unwilling to permit the reasonable expectations of its licensees in this regard to be disappointed, and whereas the time required to ascertain judicially whether the second party shall or shall not have failed to perform its obligations hereunder would cause a delay which might work great irreparable and unascertainable damage to said Telephone Company and its said licensees, now it is an integral part of this contract and is also a limitation of and an exception to the license hereby granted and the employment hereby contracted for that—

[fol. 12867] (1) Whenever the directors or executive committee of said telephone company shall be of opinion that the second party has failed in its obligations in this respect; or that there is imminent danger or probability that it will so fail, the said telephone company may without notice or demand, forthwith manufacture or cause to be manufactured elsewhere, either by itself or others, such instruments as in its opinion may be required to meet the emergency, and may continue and prepare to continue such manufacture elsewhere so long as in its opinion may be needful; and for the purpose of obtaining such supply, the opinion of its directors or its executive committee, arrived at in good faith, shall be conclusive as to its right so to obtain a supply elsewhere, and its action based thereon, shall not be restrained by any court or judicial power whatever but such decisions shall not terminate this contract and license, nor shall it prevent the second party from furnishing apparatus to any persons who may lawfully order the same according to the terms hereof.

(2) If it shall thereafter be determined by agreement of the parties or by the final judgment of any Court of competent jurisdiction that the opinion so acted on by said telephone company was erroneous, then the consequences of such error shall be that said telephone company shall pay to said second party all the profits which it, said second party, would actually have realized and received if such supply so obtains elsewhere had been obtained of said second party and said decision of said telephone company shall not authorize it thereafter to obtain such supply elsewhere.

(3) If it shall be determined by agreement of the parties or by the final judgment of any court of competent jurisdiction that said second party did violate or fail to comply with, or has violated or failed to comply with any of the terms of this agreement then this license to manufacture telephonic appliances shall be deemed to have been non-exclusive and the obligation to employ the second party to manufacture telephones to have ceased as from the time of such violation or default and said license shall remain non-exclusive and the first party shall be under no obligation to employ the second party to manufacture telephones unless and until said second party shall upon notice from said first party have remedied or repaired such default, violation or neglect and shall have repaid and made good to said first party any and all loss, cost, damage, and expense occasioned thereby or resulting therefrom, and shall reasonably satisfy said first party that it is prepared and intends to conform hereto, whereupon said license shall again become exclusive and the obligation to employ the second party to manufacture telephones shall revive, such license and such employment being however subject to all the terms, conditions, limitations, and stipulations, inclusive of this article, herein contained.

6. Existing interferences in cases of inventions in telephonic appliances shall be disposed of as counsel of the parties hereto may advise, to recognize and protect the rights of the several inventors to their respective inventions, subject to the decisions of the Patent Office.

7. The first party agrees that it will, so long as and in so far as the license herein granted the second party is and shall remain exclusive, consent to the use of its name either alone or together with that of the second party as the case

may require, in all such suits as counsel of the parties may advise are necesary or proper for the protection of such rights against infringement, but the whole expense of such litigation shall be borne by the second party.

[fol. 12868] 8. This contract shall remain in force until it shall be determined by the mutual agreement of the parties hereto.

In Witness Whereof The American Bell Telephone Company has caused these presents to be signed in its name and behalf by William H. Forbes its President and its corporate seal to be hereto affixed and the Western Electric Company has caused these Presents to be signed in its name and behalf by Anson Stager its President and its corporate seal to be hereto affixed the day and year first above written.

(Before the execution hereof the following interlineations were made viz: On page 2, the word "employment" (substituted for the word "Agreement" erased), the word "thereon", and the word- "except only the existing licensed manufacturers of said first party named in article 4 hereof"; on page 3 the words "or perform"; on page 4 the words "to the manufacturing rights" and (at the end of paragraph (i) the words "on account of manufactures less only royalties which said first party may be bound to pay on account thereof"; on page 4 the words "or perform" and the word "said"; on page 5 the words "or has violated or failed to comply with".)

The American Bell Telephone Company, by (Sgd.) W. H. Forbes, President. (Seal.) Western Electrie Company, by (Sgd.) Anson Stager, President. (Seal.)

Attest: S. G. Lynch, Secretary.

[fol. 12869] No. 3—Part 2

Memorandum of an Agreement made this eighth day of April 1908 between The American Bell Telephone Company, a corporation organized under the laws of Massachusetts, of the first part, and the Western Electric Company, a corporation organized under the laws of Illinois, of the second part,

Witnesseth

That Whereas the parties hereto executed on the 6th day of February, 1882, a certain contract relating to the manufacture of telephones and telephonic apparatus and it is desired that certain changes be made in said contract.

Modified Contract:

This Agreement made this sixth day of February, A. D. 1882, by and between The American Bell Telephone Company, a corporation created and existing under the laws of the Commonwealth of Massachusetts, of the first part, and the Western Electric Company, a corporation created and existing under the laws of the State of Illinois, of the second part,

Witnesseth:

Whereas said second party desires to be employed by said first party to manufacture the telephones required by it, said first party, and to be licensed to manufacture telephonic appliances and apparatus other than telephones under letters patent now owned or controlled, or which may hereafter be owned or controlled by said first party, and whereas, said second party owns certain inventions, patents and rights under patents, relating to telephones and telephonic appliances;

Now, Therefore, it is agreed:

1. Said second party agrees that it will, if said first party shall elect to purchase the same at any time within six months from the date hereof, sell, assign and transfer to the first party at the actual cost thereof to it, said second party, either, or any, or all the inventions in electrical speaking telephones, or improvements therein, or applicable thereto, which it, said second party, now owns, and further, that it, said second party, will from time to time, if and whenever it shall acquire any inventions in electric speaking telephones, or improvements therein, or applicable thereto, forthwith notify said first party thereof, and that it will, in case said first party shall elect to purchase the same within six months after such notice sell, assign and transfer the same to said first party at the actual cost thereof to said second party.

The word "telephone" as used in this contract includes

all instruments employed for the electrical transmission of articulate speech, including therein all attachments and devices which serve to cause, to improve, or to modify the articulating current or the effects thereof.

2. Said first party agrees that it will employ said second party during the existence of this contract to manufacture telephones required by it, The American Bell Telephone Company, whether for use in the United States, or for export, upon the terms and conditions following, that is to say:

[fol. 12870] Said telephones shall be manufactured only at such of the manufactories of said second party as said first party may from time to time designate.

At all times during their manufacture and upon their completion the instruments and the materials employed shall be subject to the inspection and acceptance of Superintendents and inspectors appointed by said first party.

The price to be paid therefor shall be the actual cost thereof with an addition of twenty per cent of such cost as manufacturer's profit.

Said second party shall promptly manufacture and supply all telephones ordered by said American Bell Telephone Company, and shall provide itself with facilities for making them in such quantities as the course of business may demand.

Said telephones shall be of such patterns and styles and shall embody such inventions and improvements as said first party may, from time to time, prescribe and shall be made in all respects as they shall direct as to style, material, workmanship and finish.

In addition to the patent marks and figures, said telephones shall bear such other marks and figures as said American Bell Telephone Company shall from time to time direct and no others.

Said manufacture shall be subject to such regulations as may in the opinion of the first party be necessary for its protection, and as it shall from time to time prescribe to said second party.

Except as in this article provided for the second party shall engage in the manufacture of telephones within the United States only under such restrictions as the first party may from time to time impose.

Said second party faithfully complying with the terms of this employment, said first party agrees that it will during the existence of this contract employ no others to manufacture telephones.

3. Said second party hath granted and doth hereby grant to the first party the sole and exclusive right and license during the full term for which patents thereon have been or may be granted to make, use and sell, and to license others, except only the existing licensed manufactures of said first party named in Article 4 hereof, to make, use, and sell, in call bells, switches and other telephonic appliances, any inventions or improvements therein which *it* said second party does now, or may hereafter, own or control, in whole or in part, by contract or otherwise, whether patented or not. "Telephonic appliances" include calls, switches, switchboards, annunciators, exchange furniture, and other apparatus and devices adapted for use on or for telephone lines, except telephones as above defined.

The second party agrees that it will from time to time and at all times do, execute, and deliver such other and further acts and instruments, if any, as may be necessary to secure to and vest in said first party such sole and exclusive right and license.

[fol. 12871] 4. Said first party hereby grants and agrees to grant (subject, however, as to inventions hereafter directly acquired by said first party to the provisions of (i) of this Article) to the second party a license exclusive except as hereinafter stated upon the terms and conditions and subject to the limitations herein expressed during the full term for which letters patent thereon have been or may be granted to make and to sell call bells, switches and other telephonic appliances as above defined embodying any inventions or improvements thereon which it said first party does now, or may hereafter, own or control (including herein the inventions and improvements licensed to it, said first party, by said second party, in the previous Article hereof); but said second party shall, and said second party hereby agrees, that it will

(a) Assume and pay or discharge any and all royalties and other obligations which said first party is or may be bound to pay or perform on or on account of said inventions or any of them.

(b) Within the United States sell such apparatus to the licensees of telephones of The American Bell Telephone Company at prices not exorbitant or unreasonable and under the terms and limitations hereinafter stated; such prices are to be uniform for the different classes of licensees of said American Bell Telephone Company—and to sub-licensees and non-licensees of said American Bell Telephone Company only under such restrictions as the first party may from time to time impose.

(c) Mark such apparatus in addition to the patent numbers and marks with such other numbers, marks, notices or names and in such manner as said first party shall from time to time prescribe.

(d) Promptly manufacture and supply all such apparatus as it is hereby authorized to supply, and of such patterns and styles, and embodying such inventions and improvements as may be ordered by the parties to whom it is authorized to dispose of the same; and will provide itself with facilities for making such apparatus in such quantities as the course of business may demand.

(e) Will, during the continuance hereof, make full and true returns under oath of all and singular telephonic appliances and apparatus manufactured hereunder if and when such return may be required by the first party.

(f) And except as in this article provided shall engage in the manufacture of telephonic appliances within the United States only under such restrictions as the first party may from time to time impose.

(g) The party of the second part agrees that all instruments or apparatus manufactured under this license shall be of the most approved forms and first class in point of material, finish and workmanship, and shall be subject to the inspection of the party of the first part.

(h) The license hereby granted is not exclusive as to inventions or improvements in cables, conductors, insulators, or the manner of constructing and arranging lines (apart from switches and instruments) and

The rights in this Article granted are subject to the existing rights of Post and Company of Cincinnati, Ohio, under contract dated June 27, 1879, with the National Bell

Telephone Company; of Davis and Watts of Baltimore, Maryland, under contract dated June 24, 1879 with the National Bell Telephone Company; of the Electric Mer- [fol. 12872] chandising Company, under contract dated June 11, 1879, with the National Bell Telephone Company; and to the manufacturing rights of the Telephone and Telegraph Construction Company, under contract dated October 24, 1877 with Gardiner G. Hubbard, Trustee. But the first party agrees that it will within six months after request therefor from said second party give notice to terminate such of said last named contracts as can be so terminated as therein provided; and it is agreed that the second party shall until such termination be entitled to receive all royalties accruing to the first party thereunder after July 1, 1881, on account of manufacturers, less only royalties which said first party may be bound to pay on account thereof.

(i) In case said first party shall hereafter acquire any invention or inventions in telephone appliances as above defined, other than such as it may hereafter acquire by license from the second party under Article 3 hereof, it shall forthwith notify said second party thereof, and such invention or inventions shall in case said second party shall so elect within six months from the date of such notice, come under the provisions of this Article 4 hereof with like effect, as if such invention or inventions were now owned by said first party, but the second party, in case it shall elect to have such license, shall forthwith upon making such election repay to said first party the cost of such invention or inventions, and assume any and all royalties and other obligations which said first party may be bound to pay or perform on, or on account of, such invention or inventions.

5. Whereas, the due prosecution of the business of said Telephone Company and of its licensees, users of its telephones, requires that telephones and telephonic appliances of the most approved forms and workmanship be promptly furnished, and as herein provided, and, whereas, the said Telephone Company is unwilling to permit the reasonable expectations of its licensees in this regard to be disappointed and, whereas, the time required to ascertain judicially whether the second party shall or shall not have failed to perform its obligations hereunder would cause a delay which

might work irreparable and unascertainable damage to said Telephone Company and its said licensees, now it is an integral part of this contract and is also a limitation of and an exception to the license hereby granted and the employment hereby contracted for, that

(1) Whenever the directors or executive committee of said Telephone Company shall be of opinion that the second party has failed in its obligations in this respect, or that there is imminent danger or probability that it will so fail, the said Telephone Company may without notice or demand, forthwith manufacture, or cause to be manufactured, elsewhere, either by itself or others, such instruments as in its opinion may be required to meet the emergency, and may continue and prepare to continue such manufacture elsewhere so long as in its opinion may be needful; and for the purpose of obtaining such supply, the opinion of its directors or its executive committee, arrived at in good faith, shall be conclusive as to its right so to obtain a supply elsewhere, and its action based thereon shall not be restrained by any court or judicial power whatever, but such decision shall not terminate this contract and license, nor shall it prevent the second party from furnishing apparatus to any persons who may lawfully order the same according to the terms hereof.

(2) If it shall thereafter be determined by agreement of the parties, or by the final judgment of any court of competent jurisdiction, that the opinion so acted upon by said Telephone Company was erroneous, than the consequences of such error shall be that said Telephone Company shall pay to said second party all the profits which it, said second party, would actually have realized and received if such sup- [fol. 12873] ply so obtained elsewhere had been obtained of said second party, and said decision of said Telephone Company shall not authorize it thereafter to obtain such supply elsewhere.

(3) If it shall be determined by agreement of the parties, or by the final judgment of any court of competent jurisdiction, that said second party did violate or fail to comply with, or has violated or failed to comply with any of the terms of this agreement, then this license to manufacture telephonic appliances shall be deemed to have been non-exclusive, and

the obligation to employ the second party to manufacture telephones to have ceased as from the time of such violation or default, and said license shall remain non-exclusive and the first party shall be under no obligation to employ the second party to manufacture telephones unless and until said second party shall upon notice from said first party have remedied or repaired such default violation or neglect, and shall have repaid and made good to said first party any and all loss, cost, damage and expense occasioned thereby, or resulting therefrom, and shall reasonably satisfy said first party that it is prepared and intends to conform hereto, whereupon said license shall again become exclusive and the obligation to employ the second party to manufacture telephones shall revive, such license and such employment being however subject to all the terms, conditions, limitations and stipulations, inclusive of this Article, herein contained.

6. Existing interferences in cases of inventions in telephonic appliances shall be disposed of as counsel of the parties hereto may advise, to recognize and protect the rights of the several inventors to their respective inventions, subject to the decisions of the Patent Office.

7. The first party agrees that it will, so long as and in so far as the license herein granted the second party is and shall remain exclusive, consent to the use of its name, either alone or together, with that of the second party as the case may require, in all such suits as counsel of the parties may advise are necessary or proper for the protection of such rights against infringement, but the whole expense of such litigation shall be borne by the second party.

8. This contract shall remain in force until it shall be determined by the mutual agreement of the parties hereto.

In Witness Whereof the parties hereto have caused their respective corporate seals to be hereto affixed and these presents to be signed in their names and behalf by their proper officers thereto duly authorized.

The American Bell Telephone Company, by (Sgd.) Theo. N. Vail, President.

Attest: (Sg.) Chas. Eustis Hubbard, Clerk.

Western Electric Company, by (Sgd.) E. M. Barton, President.

Attest: (Sgd.) H. A. Halligan, Secretary.

[fol. 12874] COMPANY WIDE CASE—GREGORY RESPONSE No. 4

Part 1

Sales of Telephone Receivers, Transmitters and Induction Coils

1916 to 1930, Inclusive

Year	Bell	Non-Bell
1916	$2,200,641	
1917	2,420,569	
1918	2,230,155	
1919	2,530,083	Information Not Available
1920	3,852,712	
1921	4,597,725	
1922	4,342,821	
1923	4,496,482	
1924	4,900,159	
1925	5,017,587	
1926	5,262,559	$439,464
1927	4,836,000	439,000
1928	8,561,199(S)	431,872(S)
1929	8,729,980(S)	538,971(S)
1930	10,015,999(S)	528,445(S)

(S) Includes Hand Sets.

(Here follows one paster, side folio 12875.)

[fol. 12875]

GREGORY RESPONSE No. 4 PART 2

Prices of Transmitters, Receivers and Induction Coils Sold to Both Bell and Non-Bell Customers from January 1, 1926 to December 31, 1930

Code Number	1926			1927		1928				1929				1930			
	Bell	Non-Bell		Bell	Non-Bell	Bell		Non-Bell		Bell		Non-Bell		Bell		Non-Bell	
	1/1 to 12/31	1/1 to 11/1 (A)	11/1 to 12/31 (A)	1/1 to 12/31	1/1 to 12/31 (A)	1/1 to 4/1	4/1 to 12/31	1/1 to 4/15 (A)	4/15 to 12/31	1/1 to 7/1	7/1 to 12/31	1/1 to 7/1	7/1 to 12/31	1/1 to 11/1	11/1 to 12/31	1/1 to 11/1	11/1 to 12/31
Transmitters:																	
234	$2.44	$2.63	$2.44	$2.16	$2.44	$2.16	$2.10	$2.44	$2.20	$2.10	$2.00	$2.20	$2.20	$2.00	$2.35	$2.20	$2.55
244	1.79	1.81	1.79	1.67	1.79	1.67	1.67	1.79	1.75	1.67	1.50	1.75	1.60	1.50	1.50	1.60	1.60
266	1.50	1.61	1.50	1.28	1.50	1.28	1.28	1.50	1.35	1.28	1.20	1.35	1.25	1.20	1.20	1.25	1.25
312	2.79	2.97	2.79	2.64	2.79	2.64	2.64	2.79	2.75	2.64	2.40	2.75	2.50	2.40	2.40	2.50	2.50
323	1.43	1.45	1.43	1.36	1.43	1.36	1.20	1.43	1.25	1.20	1.10	1.25	1.15	1.10	1.10	1.15	1.15
337	1.53	1.57	1.53	1.39	1.53	1.39	1.20	1.53	1.25	1.20	1.10	1.25	1.15	1.10	1.10	1.15	1.15
Receivers:																	
127	3.62			2.85		2.85	2.85			2.85	2.85			2.85	2.85		
131	2.22	2.43	2.22	2.10	2.22	2.10	2.10	2.22	2.20	2.10	1.90	2.20	2.00	1.90	1.90	2.00	2.00
144	1.32	1.35	1.32	1.20	1.32	1.20	1.15	1.32	1.20	1.15	1.05	1.20(B)	1.10	1.05	1.05	1.10	1.10
146-A	2.41	2.83	2.41	2.26	2.41	2.26	2.26	2.41	2.35	2.26	2.25	2.35	2.35	2.25	2.25	2.35	2.35
157														2.17	2.20	2.30	2.33
525 (3-A Headband)	2.03			1.89		1.89	1.89			1.89	1.85			1.85			
525 11-A Headband as of 9/1/30														1.72	1.95	1.80	2.08
528 3-A Headband	1.94	2.22	1.94	1.79	1.94	1.79	1.70	1.94	1.71	1.70	1.55	1.71	1.65	1.55		1.65	
528 11-A Headband as of 4/1/30														1.42	1.70	1.52	1.80
Induction Coils:																	
5	1.76	2.05	1.76	1.65	1.76	1.65	1.65	1.76	1.70	1.65	1.60	1.70	1.68	1.60	1.85	1.68	1.93
10	2.87	3.13	2.87	2.93	2.93(F)	2.93	2.93	2.93	3.05	2.93	2.90	3.05	3.05	2.90	3.35	3.05	3.55
13	.42	.45	.42	.37	.42	.37	.37	.42	.39	.37	.34	.39	.39	.34	.40	.39	.45
23	1.08	1.09	1.08	1.05	1.08	1.05	1.05	108	1.10	1.05	1.00	1.10	1.05	1.00	1.15	1.05	1.20
24	1.97	1.98	1.97	1.87	1.97	1.87	1.87	1.97	1.95	1.87	1.85	1.95	1.95	1.85	2.15	1.95	2.25
29		.69	.60		.60	.60	.60	.60	.65	.60	.50	.65	.53	.50	.60	.53	.63
31	.49	.51	.49	.41	.49	.41	.41	.49	.50	.41	.38	.50	.40	.38	.45	.40	.47
46	.51	.57	.51	.48	.51	.48	.48	.51	.50	.48		.50					
46-B											.44		.46	.44	.50	.46	.52
58		1.10	1.10		1.10	1.10	1.10	1.10	1.15	1.10	1.10	1.15	1.16	1.10	1.10	1.16	1.15
59		.90	.90		.90	.90	.90	.90	.95	.90	.90	.95	.95	.90	1.10	.95	1.15
62	.90	.97	.90	.88	.90	.88	.88	.90	.90	.88	.80	.90	.84	.80	.90	.84	.94
63	.97	1.07	.97	.92	.97	.92	.92	.97	.95	.92	.85	.95	.89	.85	1.00	.89	1.05
65	.98	1.05	.98	.90	.98	.90	.90	.98	.95	.90	.80	.95	.84	.80	.90	.84	.94
Hand Telephone Sets						14.00	12.75(C)		13.08(C)	10.00	9.50	10.33	10.20(E)	9.50(d)	9.25	10.20(D)	9.81
" " " Elliptical Mounting															9.05		9.61

A When sold for export 5% Royalty was added to these prices. After April 15, 1928 Non-Bell prices include the royalty factor.
B Price of #144 type Receiver to Non-Bell Customers was $1.15 from 5/1/29 to 6/30/29.
C Price of the Hand Telephone Set was changed during this period as follows: Bell 8/1/28 $11.00 Non-Bell 10/1/28 $11.33.
D " " " " " " " " " " " " " Bell 9/1/30 8.89 Non-Bell 9/1/30 9.47.
E " " " " " from 7/1/29 to 11/1/29 to Non-Bell Customers was $10.14.
F Price of #10 type Induction Coil changed to $2.93 on 3/1/27.

[fol. 12876] COMPANY WIDE CASE, GREGORY RESPONSES NOS. 5 AND 7

Statement of Assets and Liabilities of the Graybar Electric Company, Inc.

(Dollars in Thousands)

	After Close of Business 12/31/25 (Jan. 1, 1926)	At Dec. 31, 1927	At Dec. 31, 1928
Assets:			
Plant	$897	$1,306	$1,344
Investments	241	644	667
Merchandise, Material and Supplies	4,490	3,917	4,482
Receivables	8,669	6,903	8,490
Cash	1,441	1,983	1,920
Good Will	7,500	7,500	3,000
Total Assets	23,238	22,253	19,903
Liabilities:			
Capital Stock	15,000(R)	15,000(R)	9,000(S)
Surplus	0	1,223	3,729
Current Liabilities:			
Bills Payable, Pension Fund Trustee	0	174	451
Other Payables	6,035	4,663	6,123
Trade Acceptances and Bills Receivable Discounted	596	.....	.....
Taxes and Accruals not due	1,164	.....	.....
Total Current Liabilities	7,795	4,837	6,574
Reserve for Employees' Benefit Fund and Self-Insured Risks	0	135	4
Reserve for Depreciation of Plant and Equipment	443	1,058	596
Total Liabilities	23,238	22,253	19,903

R Capital—150,000 shares at $100.00 par value.

S Capital—Common stock (30,000 shares at $100.00 par value)... $3,000,000
Preferred stock (60,000 shares at $100.00 par value)... 6,000,000
Total..... 9,000,000

NOTE.—This Company was sold December 30, 1928, to the Graybar Management Corporation for $9,000,000. Graybar Management Corporation stockholders of common stock must be employees of Graybar Electric Company, Inc.

[fol. 12877]

COMPANY WIDE CASE, GREGORY RESPONSE No. 6

Western Electric Company, Incorporated

Sales to Bell and Non-Bell Customers 1916 to 1930 and to Ohio Bell Telephone Company, 1922 to 1930, Divided Between W. E. Manufactures and Supplies

(Dollars in Thousands)

	Bell customers			Non-Bell customers		
	Total	W. E. manufactures	Supplies	Total	W. E. manufactures	Supplies
1916	$73,915	$39,793	$34,122	$33,072	$6,664	$26,408
1917	104,682	59,835	44,847	45,658	8,507	37,151
1918	79,217	45,449	33,768	66,009	21,537	44,472
1919	80,361	42,707	37,654	55,361	12,950	42,411
1920	130,712	70,197	60,515	75,400	9,209	66,191
1921	142,885	100,696	42,189	46,880	10,918	35,962
1922	159,957	115,952	44,005	50,984	8,963	42,021
1923	188,159	132,118	56,041	67,018	11,525	55,493
1924	233,300	177,427	55,873	64,981	14,594	50,387
1925	226,700	166,885	59,815	71,029	14,768	56,261
1926	247,203	176,783	70,420	15,902	15,454	448
1927	241,062	170,914	70,148	12,662	12,192	470
1928	267,806	179,806	88,002	20,123	19,756	367
1929	372,384	242,084	130,300	38,566	35,631	2,935
1930	338,880	251,856	86,974	22,648	21,024	1,624
Total	2,887,175	1,972,502(A)	914,673	686,293	223,692(A)	462,601
Per Cent of Total		68%	32%		33%	67%

Sales to Ohio Bell Telephone Company Included in Above Sales to Bell Customers

	Total	W. E. manufactures	Supplies
1922	$3,877	$2,474	$1,403
1923	6,284	4,016	2,268
1924	6,543	4,407	2,136
1925	9,346	6,815	2,531
1926	12,136	9,400	2,736
1927	9,010	5,997	3,013
1928	10,662	6,783	3,879
1929	15,673	11,645	4,028
1930	12,152	9,441	2,711
Total	85,683	60,978(A)	24,705
Per Cent of Total		71%	29%

(A) Includes Sales of Equipment and Apparatus designed entirely or in part by the Western Electric Company, Incorporated but manufactured by others.

[fol. 12878] COMPANY WIDE CASE—GREGORY RESPONSE No. 8

Page 1

Depreciation Included in Cost of Sales, Bell and Non-Bell Business

1916 to 1930, Inclusive
(Dollars in Thousands)

Year	Total	Bell	Non-Bell
1916	$1,832	$1,475	$357
1917	2,722	2,308	414
1918	2,834	1,957	877
1919	2,474	1,893	581
1920	4,207	3,658	549
1921	4,393	3,902	491
1922	3,580	3,274	306
1923	4,727	4,248	479
1924	5,965	5,379	586
1925	5,452	4,964	488
1926	5,100	4,386	714
1927	5,645	5,176	469
1928	9,609	8,405	1,204
1929	12,794	10,718	2,076
1930	13,136	12,022	1,114
Total	84,470	73,765	10,705

[fol. 12879] No. 8—Page 2

Depreciation Used in Federal Income Tax Returns, Bell and Non-Bell Business

1916 to 1930, Inclusive

(Dollars in Thousands)

Year	Total	Bell	Non-Bell
1916	$1,468	$1,204	$264
1917	2,085	1,794	291
1918	2,623	1,798	825
1919	2,191	1,655	536
1920	2,763	2,464	299
1921	3,216	2,895	321
1922	3,741	3,450	291

Year	Total	Bell	Non-Bell
1923	$4,730	$4,283	$447
1924	5,554	5,045	509
1925	5,522	5,013	509
1926	4,646	3,977	669
1927	5,673	5,202	471
1928	8,712	7,628	1,084
1929	8,104	6,866	1,238
1930	11,514	10,548	966
Total	72,542	63,822	8,720

[fol. 12880]

COMPANY WIDE CASE, GREGORY RESPONSE No. 9

Earnings for 1931 and 1932 on Prospective Bell Business

As Estimated June 10, 1931

(Dollars in Thousands)

	Sales	Total cost of sales	Net profits	Per cent net profits to sales	Per cent return on investment
15 Year Period (per Exhibit 1)	$2,887,200	$2,746,000	$141,200	4.9	7.0
1931	256,000	245,500	10,500	4.1	3.9
1932	239,000	223,400	15,600	6.5	5.8
Total	3,382,200	3,214,900	167,300	4.9	6.5

[fol. 12881] COMPANY WIDE CASE—GREGORY RESPONSE No. 10

Relation of Extraordinary Reserve Against Plant Built up from 1924 to 1927, Inclusive, to the Cost Value of Plant Accounts Involved as of December 31, 1927

(Dollars in Thousands)

	Cost Value 12/31/27	Extraordinary Reserve	Per Cent of Cost Value
Buildings	$23,960	$3,490	14.6
Service Equipment	12,601	1,314	10.4
Machinery	27,360	3,429	12.5
Total	63,921	8,233	12.9

[fol. 12882] COMPANY WIDE CASE—GREGORY RESPONSE
No. 11

Average Investment in Tools and Fixtures, Included under Plant in Exhibit 6

1916 to 1930, Inclusive

(Dollars in Thousands)

	Tools	Fixtures
1916	$499	$546
1917	501	529
1918	620	606
1919	997	864
1920	813	849
1921	802	892
1922	650	896
1923	750	1,059
1924	982	1,293
1925	1,120	1,377
1926	1,215	672
1927	1,096	641
1928	1,734	1,093
1929	2,382	1,655
1930	1,483	1,051
Total	15,644	14,023

(Here follows one paster, side folio 12883)

[fol. 12883]

COMPANY WIDE CASE—GREGORY RESPONSE No. 12
Western Electric Company, Incorporated
Analysis of the Cost of Sales by Bell and Non-Bell Customers
(Dollars in Thousands)

	Bell Customers											Non-Bell Customers				
						Expenses										
Year	Sales	Gross profits	Current cost of sales before interest and expenses	Additions to employees' benefit fund	Additional depreciation of plant	Development	Merchandising	General	Federal taxes	Interest received	Total cost	Sales	Gross Profits	Current cost of sales before interest and expenses	Additions to employees' benefit fund	Additional depreciation of plant
1916	$73,915	$6,314	$67,601	$0	$0	$1,227	$1,257	$1,933	$38	$(281)	$71,775	$33,072	$5,925	$27,147	$0	$0
1917	104,682	7,792	96,890	0	0	1,662	1,503	2,274	192	(364)	102,157	45,658	8,738	36,920	0	0
1918	79,217	7,935	71,282	0	0	1,673	1,844	2,215	285	(503)	76,796	66,009	11,164	54,845	0	0
1919	80,361	9,881	70,480	0	0	2,220	2,241	3,040	239	(546)	77,674	55,361	9,914	45,447	0	0
1920	130,712	13,506	117,206	0	0	3,310	2,928	2,698	302	(587)	125,857	75,400	12,208	63,192	0	0
1921	142,885	20,150	122,735	0	0	4,854	1,804	3,026	315	(987)	131,747	46,880	5,576	41,304	0	0
1922	159,957	16,666	143,291	0	0	4,840	2,009	3,907	497	(949)	153,595	50,984	9,537	41,447	0	0
1923	188,159	22,483	165,676	0	0	5,497	3,690	6,565	769	(230)	181,967	67,018	12,624	54,394	0	0
1924	233,300	37,603	195,697	2,000	1,563	9,221	4,418	7,210	2,561	(245)	222,425	64,981	12,192	52,789	0	0
1925	226,700	41,591	185,109	3,283	1,966	6,967	4,449	7,342	2,588	(1,256)	210,448	71,029	13,103	57,926	1,617U	202
1926	247,203	47,295	199,908	3,443	1,914	9,407	12,985	4,436	8,311	(752)	234,652	15,902	4,561	11,341	233	188
1927	241,062	52,456	188,606	3,172	1,666	11,382	13,353	4,544	2,264	(793)	224,194	12,662	3,975	8,687	192	137
1928	267,808	47,896	219,912	236	1,831	8,872	15,252	3,589	1,556	(724)	250,524	20,123	6,293	13,830	13	169
1929	372,384	49,303	323,081	0	0	8,910	18,642	3,919	1,329	(869)	355,012	38,566	11,966	26,600	0	0
1930	338,830	48,058	290,772	0	0	12,244	19,494	4,420	1,097	(882)	327,145	22,648	5,557	17,091	0	0
Total	2,887,175	428,929	2,458,246	12,134	8,940	92,286	105,869	61,118	17,343	(9,968)	2,745,968	686,293	133,333	552,960	2,055	696

U Includes $1,400,000 Reserve for Graybar Electric Company, Inc. Pension Fund.

COMPANY WIDE CASE—GREGORY RESPONSE No. 12

Western Electric Company, Incorporated

Analysis of the Cost of Sales by Bell and Non-Bell Customers

(Dollars in Thousands)

Expenses					Non-Bell Customers											
										Expenses						
Merchandising	General	Federal taxes	Interest received	Total cost	Sales	Gross Profits	Current cost of sales before interest and expenses	Additions to employees' benefit fund	Additional depreciation of plant	Development	Merchandising	General	Federal taxes	Interest received	Total cost	Year
,257	$1,933	$38	$(281)	$71,775	$33,072	$5,925	$27,147	$0	$0	$244	$2,975	$1,086	$30	$(140)	$31,342	1916
,503	2,274	192	(364)	102,157	45,658	8,738	36,920	0	0	307	3,483	1,499	250	(76)	42,383	1917
,844	2,215	285	(503)	76,796	66,009	11,164	54,845	0	0	845	4,178	2,228	345	(45)	62,396	1918
,241	3,040	239	(546)	77,674	55,361	9,914	45,447	0	0	724	4,614	1,691	228	(32)	52,672	1919
,928	2,698	302	(587)	125,857	75,400	12,208	63,192	0	0	425	7,194	2,178	149	(173)	72,965	1920
,804	3,026	315	(987)	131,747	46,880	5,576	41,304	0	0	445	6,244	1,739	25	(213)	49,544	1921
,009	3,907	497	(949)	153,595	50,984	9,537	41,447	0	0	652	5,553	1,624	176	(140)	49,312	1922
,690	6,565	769	(230)	181,967	67,018	12,624	54,394	0	0	1,006	6,179	2,226	398	(108)	64,095	1923
,418	7,210	2,561	(245)	222,425	64,981	12,192	52,789	0	0	1,309	6,176	2,042	371	(76)	62,611	1924
,449	7,342	2,588	(1,256)	210,448	71,029	13,103	57,926	1,617U	202	2,777	6,636	2,330	508	(295)	71,701	1925
,985	4,436	3,311	(752)	234,652	15,902	4,561	11,341	233	188	1,030	954	380	94	(14)	14,206	1926
,353	4,544	2,264	(793)	224,194	12,662	3,975	8,687	192	137	1,024	720	413	197	(5)	11,365	1927
,252	3,589	1,556	(724)	250,524	20,123	6,293	13,830	13	169	1,439	905	953	230	(8)	17,531	1928
,642	3,919	1,329	(869)	355,012	38,566	11,966	26,600	0	0	2,114	1,493	1,221	763	(14)	32,177	1929
,494	4,420	1,097	(882)	327,145	22,648	5,557	17,091	0	0	1,772	1,242	1,120	180	(6)	21,399	1930
,869	61,118	17,343	(9,968)	2,745,968	686,293	133,333	552,960	2,055	696	16,113	58,546	22,730	3,944	(1,345)	655,699	Total

d.

[fol. 12884] COMPANY WIDE CASE—GREGORY RESPONSES
Nos. 14 and 15

Total Company Cost
1916 to 1930, Inclusive
(Dollars in Thousands)

	Cost of Sales Per Stockholders' Reports	Cost of Sales Per Exhibits
1916	$105,012	$103,117
1917	147,488	144,540
1918	140,840	139,192
1919	130,924	130,346
1920	199,582	198,822
1921	182,491	181,291
1922	204,396	202,907
1923	246,400	246,062
1924	284,987(W)	285,036
1925	283,830(W)	282,149
1926	251,302(W)	248,858
1927	236,473	235,559
1928	268,698	268,055
1929	387,969	387,189
1930	349,326	348,544
Total	3,419,718	3,401,667

Analysis of the difference:

Operating Income Deducted from the Cost of Sales	11,032
Supplemental War Wages	974
Additions to Employees' Benefit Fund	1,000
Additions to Reserve for Contingencies	3,500
Other Non-Operating Expenses included in the Stockholders' Reports	1,545
Total Difference	18,051
Total Cost of Sales per Stockholders' Reports as above	3,419,718
Other Non-Operating Expenses not included in the Stockholders' Reports	3,359
Grand Total Company Cost	3,423,077

(W) Includes addition to Employees' Benefit Fund (1924, 1925, 1926); increase in extraordinary reserve against plant (1924, 1925), and Pension Fund under agreement with Graybar Electric Company, Inc. (1925) shown separately on stockholders' reports.

COMPANY WIDE CASE, GREGORY RESPONSE No. 17, PAGE 1

Western Electric Company, Incorporated

Analysis of 1925 Cost of Sales

(Dollars in Thousands)

	Grand total	Manufacturing department	Installation department	Sales department (including supply department)	Headquarters
Beginning Inventory	$67,953	$28,542	$371	$38,564	$476
Additions:					
Productive Labor:					
Direct	38,087	22,689	12,027	3,371	.....
Indirect	2,423	1,511	838	74	.....
Total	40,510	24,200	12,865	3,445	.....
Expenses (Manufacturing, Installation, Distributing, Distributing Shops, General and Federal Taxes):					
Salaries and Wages	34,892	16,733	4,696	10,498	2,965
Depreciation of Plant	5,452	4,638	280	483	51
Taxes	4,629	896	13	841	2,879
Rent	2,668	299	249	1,655	465
Repairs Other	18,087	9,451	3,100	4,527	1,009
Total	65,728	32,017	8,338	18,004	7,369
Packing, Converting and Repairing, Junking, etc	2,793	.....	.....	2,793	.....
Transportation Not Charged to Expense	7,554	.....	.....	7,554	.....
Development	9,744	466	805	517	7,956
Materials Purchased Less Process Scrap Sold	164,477	50,297	.....	112,926	1,254
Extraordinary Reserve Against Plant	2,168	.....	.....	.....	2,168
Addition to Employees' Benefit Fund	3,500	.....	.....	.....	3,500
Pension Fund Under Agreement with Graybar Electric Company, Inc.	1,400	.....	.....	.....	1,400
Total Beginning Inventory and Additions	365,827	135,522	22,379	183,803	24,123

Less:					
Production of Plant Items and Elimination of Costs not applicable to Sales	20,691	13,158	1,215	2,342	3,976
Operating Interest and Other Income Received	1,551	32	6	374	1,139
Unbilled Equipment Specifications and Installation Included in Receivables	956	.....	956	.....	.....
Inventory of Supply Department Sold to Graybar Electric Company, Inc.	4,490	.....	.....	4,490	.....
Ending Inventory	55,990	26,712	192	30,255	(1,169)*
Total Deductions	83,678	39,902	2,369	37,461	3,946
Net Cost of Sales	282,149	95,620	20,010	146,342	20,177

* Represents depreciation for overstocks applicable to total inventories, but placed on Headquarters' books.

Western Electric Company, Incorporated

Analysis of 1930 Cost of Sales

(Dollars in Thousands)

	Grand total	Manufacturing department	Installation department	Telephone sales department	Headquarters
Beginning Inventory	$95,940	$51,414	$3,941	$40,435	$150
Additions:					
Productive Labor:					
Direct	73,323	42,354	25,358	5,611	0
Indirect	9,773	5,364	2,914	1,495	0
Total	83,096	47,718	28,272	7,106	0
Expenses (Manufacturing, Installation, Merchandising, Distributing Shops, General and Federal Taxes):					
Salaries and Wages	51,967	34,733	3,532	9,808	3,894
Depreciation of Plant	13,136	12,239	250	583	64
Taxes	2,447	616	.....	304	1,527
Rent	2,828	606	247	1,220	653
Repairs	6,959	6,610	87	262	.....
Other	23,653	5,776	5,940	10,890	1,057
Total	100,990	60,672	10,056	23,067	7,195
Less Transportation in Selling Prices	2,573	.....	.....	2,573	.....
Total Excluding Transportation	98,417	60,672	10,056	20,494	7,195
Development	14,370	0	954	0	13,416
Materials Purchased Less Process Scrap Sold	161,752	71,685	.....	87,274	2,793
Total Transportation Billed	10,428	168	.....	10,260	.....
Total Beginning Inventory and Additions	464,003	231,657	43,223	165,569	23,554

Less:					
Production of Plant Items and Elimination of Costs not applicable to Sales	27,893	22,783	1,454	3,423	233
Operating Interest Received	888	54	2	846	(14)
Ending Inventory	86,678	39,103	3,236	44,341	(2)
Total Deductions	115,459	61,940	4,692	48,610	217
Net Cost of Sales	348,544	169,717	38,531	116,959	23,337

Allocation of Cost of Sales Between Bell and Non-Bell Companies is Determined as Follows:

Manufactured Products

1. Shop Cost:

The figured standard shop cost is shown on each bill rendered for shipments to Bell customers and Non-Bell customers and summarized to show for each year the total figured shop costs for Bell and Non-Bell business. Any difference between such total figured shop cost and the total aggregate shop cost of manufactured products is added to or deducted from the figured shop cost on a pro rata basis, to obtain the aggregate cost of sales to Bell and Non-Bell customers.

2. Installation and Equipment Specification Costs:

Such costs are accumulated directly for each order of central office equipment and are included in cost of sales for Bell business or Non-Bell business, depending on which class of customer ordered the equipment.

3. Development Cost:

Development expense is classified according to main classes of products and divided in proportion to the shop cost of each class of product sold to Bell and Non-Bell customers.

4. Distribution Cost:

Distribution cost is divided between Bell and Non-Bell in so far as practical on the basis of time studies and estimates and the remainder assessed pro rata to the shop cost of sales, except for Federal taxes which is divided on the basis of taxable profits on Bell and Non-Bell business.

5. Interest Received from Operations:

The source of such interest frequently determines whether it should be included under Bell or Non-Bell business. Where no such division is available, the balance is divided on a pro rata basis.